WHISTLEBLOWING POLICY

Company	GoldTakas FZCO
Jurisdiction	United Arab Emirates – Dubai / DMCC
Version / Date	2.0 / 28.08.2026
Effective Date	01/09/2026
Document Owner	MLRO / Compliance Function
Approval Authority	Senior Management

This Policy shall be read in conjunction with GoldTakas FZCO's Responsible Sourcing Policy, Third-Party and Supply Chain Due Diligence Policy, Code of Ethics and Business Conduct Policy, Whistleblowing Policy and other applicable compliance procedures.

This Policy establishes the framework through which Employees, suppliers, counterparties, Business Partners, affected stakeholders and other interested parties may raise concerns relating to responsible sourcing, human rights, ethical conduct, supply chain practices and other compliance-related matters.

1. PURPOSE

The purpose of this Policy is to establish an effective, transparent and accessible grievance mechanism that enables concerns relating to GoldTakas FZCO's business activities, sourcing practices and supply chain relationships to be raised, assessed and addressed appropriately.

This Policy aims to:

- Promote transparency and accountability.
- Support responsible sourcing practices.
- Identify and address concerns at an early stage.
- Facilitate communication with affected stakeholders.
- Support human rights and ethical business conduct.
- Strengthen risk management and continuous improvement.
- Provide a structured process for grievance handling.

2. SCOPE

This Policy applies to grievances relating to:

- Responsible sourcing activities.
- Supply chain participants.
- Human rights concerns.
- Child labour.
- Forced labour.
- Human trafficking.
- Modern slavery.
- Corruption and bribery concerns.
- Environmental concerns connected to sourcing activities.
- Ethical misconduct.
- Supply chain transparency concerns.
- Compliance-related concerns associated with GoldTakas FZCO's operations.

This Policy may be used by:

- Employees.
- Suppliers.
- Counterparties.
- Business Partners.
- Contractors.
- Local communities.
- Civil society organizations.
- Industry participants.
- Other affected stakeholders.

3. REFERENCE FRAMEWORK

This Policy has been prepared with reference to:

- UAE applicable laws and regulations.

- DMCC Responsible Sourcing requirements.
- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.
- United Nations Guiding Principles on Business and Human Rights.
- FATF Recommendations.
- GoldTakas FZCO Responsible Sourcing Policy.
- GoldTakas FZCO Third-Party and Supply Chain Due Diligence Policy.
- GoldTakas FZCO Code of Ethics and Business Conduct Policy.
- GoldTakas FZCO Whistleblowing Policy.

4. DEFINITIONS

Grievance: A concern, complaint, allegation or issue raised by an individual or organization regarding actual, suspected or potential adverse impacts associated with GoldTakas FZCO's business activities or supply chain relationships.
Complainant: The individual or organization submitting a grievance.
Stakeholder: Any individual, group or organization affected by or interested in GoldTakas FZCO's activities.
Human Rights Concern: Any concern relating to internationally recognized human rights principles.
Responsible Sourcing Concern: Any concern relating to sourcing practices, supply chain conduct or traceability.
Supply Chain Participant: Any supplier, counterparty, intermediary, refinery, logistics provider or other participant within the supply chain.
Retaliation: Any adverse action taken against an individual who raises a concern in good faith.
Compliance Function: The function responsible for assessing and coordinating grievance reviews.

5. GOVERNANCE AND RESPONSIBILITIES

5.1 Senior Management

Senior Management is responsible for:

- Approving this Policy.
- Supporting an effective grievance mechanism.
- Reviewing significant grievance matters where appropriate.
- Ensuring adequate resources are available.

5.2 Compliance Function

The Compliance Function is responsible for:

- Receiving grievances.
- Assessing grievances.
- Coordinating investigations and reviews.
- Maintaining grievance records.
- Escalating significant concerns.
- Monitoring corrective actions.
- Reporting material matters to Senior Management.

5.3 Employees

Employees are responsible for:

- Cooperating with grievance reviews.
- Reporting concerns where appropriate.
- Supporting investigations.
- Maintaining confidentiality.

5.4 Suppliers and Business Partners

Suppliers and Business Partners are expected to:

- Cooperate with grievance assessments.
- Provide relevant information when requested.
- Support remediation activities where appropriate.
- Avoid retaliatory conduct.

6. GRIEVANCE SUBMISSION

GoldTakas FZCO shall maintain mechanisms through which grievances may be submitted.

Grievances may be submitted through available communication channels, including:

- Email.
- Written correspondence.
- Designated reporting channels.
- Other communication methods designated by GoldTakas FZCO.

Where possible, grievances should include:

- Description of the concern.
- Relevant dates.
- Parties involved.
- Supporting information or documentation.
- Any actions already taken.

Anonymous grievances may be accepted where permitted by applicable law and where sufficient information is available to assess the concern.

Reports may be submitted through the designated Compliance reporting channel at compliance.ae@goldtakas.com or through other reporting mechanisms designated by GoldTakas FZCO.

Persons raising concerns are encouraged to use the reporting mechanism without fear of retaliation. Reports made in good faith shall be protected in accordance with Section 9 of this Policy. A reporting person is not required to establish that misconduct has occurred before submitting a concern.

7. ASSESSMENT AND INVESTIGATION

All grievances shall be reviewed objectively and in good faith.

Upon receipt, GoldTakas FZCO shall:

- Acknowledge receipt where appropriate.
- Conduct an initial assessment.
- Determine the nature and severity of the concern.
- Determine whether further investigation is required.
- Assign responsibility for review where appropriate.

Investigations may include:

- Document reviews.
- Interviews.
- Due diligence activities.
- Supplier engagement.
- Site visits where appropriate.
- Independent verification where necessary.

The scope of investigation shall be proportionate to the nature and seriousness of the concern.

Assessments and investigations shall be conducted in a manner designed to protect confidentiality, minimise unnecessary disclosure of the reporting person's identity and prevent actual or perceived retaliation. Any actual or perceived Conflict of Interest affecting the independence of the review shall be identified and appropriately managed.

8. REMEDIATION AND CORRECTIVE ACTION

Where a grievance is substantiated, GoldTakas FZCO may implement corrective actions appropriate to the circumstances.

Corrective actions may include:

- Enhanced monitoring.
- Additional due diligence.
- Supplier remediation measures.
- Training and awareness activities.
- Process improvements.
- Suspension of activities.
- Termination of relationships.
- Other risk mitigation measures.

Corrective actions shall be documented and monitored where appropriate.

9. CONFIDENTIALITY, PROTECTION AND NON-RETALIATION

9.1 General Protection Principle

GoldTakas FZCO is committed to providing a reporting environment in which individuals may raise concerns in good faith without fear of retaliation, victimisation, intimidation, harassment or other adverse treatment.

Protection under this Policy applies to any person who, in good faith:

- raises or reports a concern;
- assists another person in raising a concern;
- provides information or supporting documentation;
- participates in an assessment, investigation or remediation process;
- cooperates with the Compliance Function or another authorised reviewer; or
- raises a concern regarding actual or suspected retaliation.

Protection shall apply regardless of whether the concern is ultimately substantiated, provided that the report was made honestly and in good faith.
A reporting person is not required to prove misconduct or establish that a violation has occurred in order to receive protection under this Policy.

9.2 Prohibition of Retaliation and Victimisation

GoldTakas FZCO strictly prohibits any form of direct or indirect retaliation against a person protected under this Policy.

Prohibited retaliation may include, without limitation:

- dismissal, suspension or demotion;
- disciplinary action or threats of disciplinary action;
- reduction in remuneration or benefits;
- adverse changes to duties, responsibilities, working arrangements or reporting lines;
- denial of promotion, training or other professional opportunities;
- discrimination, harassment, intimidation or hostile treatment;
- exclusion, isolation or other forms of workplace victimisation;
- threats, coercion or pressure intended to discourage reporting or cooperation;
- adverse contractual or commercial treatment of suppliers, contractors, Business Partners or other external stakeholders;
- attempts to identify, expose or discredit a reporting person for retaliatory purposes; and
- any other action or omission reasonably capable of penalising or disadvantaging a person because they raised or supported a concern.

Retaliation may constitute a serious breach of this Policy and may result in disciplinary, contractual or other appropriate action.

9.3 Reporting and Managing Retaliation Concerns
Any person who believes that they have been subjected to, threatened with, or otherwise affected by retaliation shall report the matter promptly through the reporting channels established under this Policy.

Allegations of retaliation shall be assessed independently from the underlying grievance wherever practicable and shall be treated as a separate compliance concern.

The Compliance Function may recommend appropriate protective or interim measures where necessary to prevent further retaliation, preserve the integrity of an investigation or protect affected persons.
Such measures may include, where appropriate:

- restricting access to information;
- modifying reporting or communication arrangements;
- separating relevant individuals from the review process;
- changing the person responsible for handling the matter;
- implementing additional management oversight; or
- taking other proportionate protective measures.

No protective measure shall be implemented in a manner that unnecessarily disadvantages the reporting person.

9.4 Confidentiality of Reports and Identity
All grievances, reports, investigations and related records shall be handled confidentially and access shall be restricted to persons with a legitimate need to know.
GoldTakas FZCO shall take reasonable measures to protect:

- the identity of the reporting person;
- the identity of persons providing information or assisting an investigation;
- information capable of identifying those persons;
- the substance of the report;
- investigation records; and
- related correspondence and supporting documentation.

Information relating to a report shall not be disclosed more widely than reasonably necessary for assessment, investigation, remediation, legal review, regulatory compliance or other legitimate purposes connected with the handling of the matter.

The identity of a reporting person shall not ordinarily be disclosed without their consent except where disclosure is:

- required by applicable law or regulation;
- required by a competent authority;
- necessary to conduct a fair and effective investigation;
- necessary to protect the legal rights of affected persons; or
- otherwise reasonably necessary for the proper handling of the matter.

Where disclosure of identity is necessary and legally permissible, the reporting person should, where practicable, be informed in advance unless doing so would prejudice an investigation, breach legal requirements or otherwise be inappropriate.

9.5 Need-to-Know Access and Information Security
Information relating to grievances and whistleblowing matters shall be maintained using appropriate access controls and shall only be accessible to authorised persons whose involvement is necessary for the assessment, investigation, remediation, oversight or lawful disclosure of the matter.
Persons receiving confidential information under this Policy shall not:

- disclose it without proper authority;
- use it for personal, commercial or retaliatory purposes;
- attempt to identify an anonymous reporting person without legitimate justification; or
- interfere with, alter, conceal or destroy relevant records.

Unauthorised disclosure or misuse of confidential information may constitute a breach of this Policy and may result in disciplinary, contractual or other appropriate action.

9.6 Conflicts of Interest and Independent Handling
A person who is the subject of a grievance, is materially involved in the underlying matter, or has an actual or perceived Conflict of Interest shall not control or improperly influence the assessment or investigation of that grievance.

Where a concern relates to a member of the Compliance Function, Senior Management, or another person ordinarily responsible for handling grievances, responsibility shall be assigned to an appropriately independent authorised person or function.

Where necessary, external professional advisers or independent specialists may be engaged to support an objective and impartial review.

9.7 Good Faith and Deliberately False Reports
Protection under this Policy applies to reports made in good faith even where an allegation is ultimately found to be unsubstantiated or incorrect.

A reporting person shall not suffer retaliation merely because a concern cannot be substantiated.

However, knowingly submitting false information, deliberately fabricating allegations or making a report maliciously may itself constitute misconduct and may result in appropriate disciplinary or contractual action.

A report shall not be regarded as malicious solely because the evidence available does not substantiate the concern.

10. ESCALATION
Certain grievances may require escalation due to their nature, severity or potential impact.

Examples include:

- Serious human rights concerns.
- Child labour allegations.
- Forced labour allegations.
- Human trafficking concerns.
- Corruption or bribery concerns.
- Significant responsible sourcing concerns.
- Regulatory violations.
- Serious reputational risks.

The Compliance Function shall determine appropriate escalation measures.

11. RECORD KEEPING

GoldTakas FZCO shall maintain records relating to grievances, including:

- Grievance submissions.
- Assessment records.
- Investigation records.
- Correspondence.
- Corrective actions.
- Escalation records.
- Closure documentation.

Grievance and investigation records shall be maintained securely with access restricted to authorised persons on a need-to-know basis. Records containing the identity of reporting persons or other confidential information shall be protected against unauthorised access, disclosure, alteration or destruction in accordance with the Company's Information Security and Data Protection Policy.

Records shall be retained for a minimum of five (5) years or longer where required by applicable laws, regulations, investigations, audits or legal holds.

12. TRAINING AND AWARENESS

GoldTakas FZCO shall promote awareness of the grievance mechanism among relevant Employees and, where appropriate, external stakeholders.

Training and awareness activities may include:

- Responsible sourcing awareness.
- Human rights awareness.
- Grievance handling procedures.
- Reporting channels.
- Confidentiality, whistleblower protection, prohibited retaliation and victimisation, and the process for reporting suspected retaliation.

Training records shall be documented and retained.

13. MONITORING AND REVIEW

The Compliance Function shall periodically review the effectiveness of the grievance mechanism.

Reviews may consider:

- Number and nature of grievances.
- Investigation outcomes.
- Corrective action effectiveness.
- Trends and recurring issues.
- Opportunities for improvement.

This Policy shall be reviewed at least annually and whenever significant changes occur in regulatory requirements, business activities or risk exposure.

14. FINAL PROVISIONS

This Policy shall enter into force upon approval by Senior Management and shall remain effective until amended, replaced or withdrawn.

The Compliance Function shall be responsible for the interpretation, implementation and ongoing administration of this Policy.

All Employees, suppliers, counterparties, Business Partners and relevant stakeholders are encouraged to support GoldTakas FZCO's commitment to responsible sourcing, ethical business conduct and effective grievance resolution.

In cases of uncertainty regarding the application or interpretation of this Policy, guidance shall be sought from the Compliance Function before any action is taken.