



EURASIAN RESOURCES GROUP S.A R.L.

WHISTLEBLOWER AND INTEGRITY POLICY

Compliance Documents – Policy 15.2 - Whistleblower and Integrity Policy

Approved by:	Group Executive Committee
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Document owner(s):	Group Head of Compliance
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This document sets out ERG's Whistleblower and Integrity Policy by which Group, regions and business units and their Employees must comply. Regions and business units may implement stricter rules where necessary to comply with local requirements.

In this document, unless otherwise stated, defined terms have the meaning ascribed to them in the Definitions section 4, below.

1. Objectives

- 1.1. Compliance Breaches pose significant risks to ERG, its assets, service delivery efficiency and reputation. ERG will not tolerate activities that violate any applicable laws, regulations, and/or the ERG Code of Conduct and internal policies and procedures.
- 1.2. To demonstrate its commitment to complying with Whistleblowing Legislation, the Company has in place the ERG Hotline (<https://www.eurasianresources.lu/en/pages/group-compliance/whistleblowing-hotline>) for the reporting and Investigation of allegations of suspected or actual instances of Compliance Breaches in a way that protects the confidentiality and privacy of the Whistleblower.
- 1.3. The ERG Hotline includes internal and external reporting channels, whereby Whistleblowers can raise their concerns regarding Compliance Breaches (either suspected or actual) confidentially and anonymously as contemplated by this Policy.
- 1.4. This Policy is therefore established to provide guidance in relation to:
 - 1.4.1 The ERG Hotline;
 - 1.4.2 The process for reporting a Compliance Breach; and
 - 1.4.3 The steps to be taken to support and protect the anonymity of the Whistleblower.

2. Principles

- 2.1. ERG will also ensure that any Whistleblower is protected from Retaliation as a result of making a Report under this Policy and/or Whistleblowing Legislation.
- 2.2. Any Employee, Agent and/or Business Partner and/or any other third party who knows or suspects that persons associated with ERG are engaging, have engaged or plan to engage in Compliance Breaches in connection with the Company's activities or using Company's resources, has a duty, or is expected, to file a Report as outlined in this Policy.



- 2.3. Subject to the provisions at 2.3.1 below and ERG's Internal Investigations Manual, the Company will assess and, where possible and appropriate, investigate all Reports irrespective of their source.
- 2.3.1 Reports which are vague, unspecific and/or contain broad allegations without sufficient verifiable facts and/or corroborating information may not be investigated.
- 2.4. Any and all Investigations that the Company conducts into reported Compliance Breaches must always comply with all applicable laws and regulations, the ERG Code of Conduct and related policies, and shall follow the process set out in ERG's Internal Investigations Manual.
- 2.5. The Policy must be considered in conjunction with local laws where the Group operates. Any potential or actual conflict between this Policy and any applicable local laws and regulations must be reported in writing to the Group Head of Compliance. In case the Group Head of Compliance, in consultation with Chief Legal Officer, considers this to be an actual conflict, the applicable local laws and regulations shall prevail.

3. Scope

3.1. This Policy applies to:

- 3.1.1 ERG, its Employees, Agents and Business Partners;
- 3.1.2 Any and all the Company's business dealings; and
- 3.1.3 Any and all jurisdictions in which ERG conducts business.

3.2. Subject to the exception at 3.2.2 below, this Policy shall not apply to Personal Grievances.

- 3.2.1 Personal Grievances should be raised with the individual's line-leader or relevant human resources contact.
- 3.2.2 If, however, a Whistleblower is uncomfortable speaking about Personal Grievances with both their line leader and relevant human resources contact, or the Whistleblower has already shared a concern and feels that it is not being addressed appropriately, then the Whistleblower can raise their concern through the mechanism set out in this Policy.

4. Definitions

In this document, unless otherwise stated, defined terms have the meaning ascribed to them below in this section.

Agent – means a third party (person or a company) authorised to negotiate, represent or act on behalf of the Company on strategic matters including, but not limited to, negotiating with government agencies, customs and clearing agents and lobbyists. It does not include bona fide professional advice or services rendered to the Company in the ordinary course of business where such third party has no ability to bind the Company or negotiate or speak for the Company.

Board – means the Board of Managers of Eurasian Resources Group S.a.r.l.

Business Partner – means an individual or body incorporated/unincorporated with which ERG does business or which performs services for or on behalf of ERG, excluding Agents.

Company, Group or ERG – means Eurasian Resources Group S.a.r.l and each of its direct and indirect subsidiaries in relation to which Eurasian Resources Group S.a.r.l. exercises control.

Compliance Breach – means a potential or actual breach of ERG's Foundational Beliefs, the ERG Code of Conduct, policies and procedures, and/or applicable law.



Compliance Committee – means the compliance committee of the Board.

Employee – means any employee, including interns and part-time employees, director, executive or any other officer of the Group.

ERG Hotline – means ERG’s systems and channels for the reporting of Compliance Breaches.

Executive Committee – means the executive committee of the Group.

Facilitator – means a person who assists a Whistleblower in the reporting process.

Foundational Beliefs – means core values and principles of business stipulated in the ERG Code of Conduct.

High-risk Areas – means countries/regions that receive an overall score of 50/100 or higher in the Government Defence Integrity Index (GDI), released by Transparency International UK, indicating a high to critical risk of defence sector corruption across all world regions.

Investigation – means official examination of the allegation about Compliance Breaches in order to determine whether concerning misconduct have occurred and if so, the person(s) responsible.

Personal Grievances – means a grievance relating to a Whistleblower’s current or former employment and which has personal implications for the Whistleblower. Personal work-related grievances include, but are not limited to (if this does not relate to human rights or fair employment practices issues):

- Interpersonal conflicts with another Employee; and
- Challenges to decisions around performance evaluations, promotions, and/or disciplinary action.

Policy – means the present document titled “Whistleblower and Integrity Policy”.

Report – means any report made in relation to the Compliance Breaches.

Retaliation – means any direct or indirect act or omission which occurs in a work-related context which is prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified detriment to the reporting person, third persons connected to a Whistleblower, Coordinators, Investigators, and/or any persons assisting with Report assessments and/or Investigations. Forms of Retaliation include, but are not limited to, suspension, dismissal, demotion, withholding promotions and/or training opportunities, transfer of duties, reduction of remuneration, harassment, intimidation, discrimination, and/or coercion.

Whistleblower – means any individual who reports a Compliance Breach including Facilitators, and anyone who is connected with the reporting person and could suffer Retaliation.

Whistleblowing Legislation – means, but is not limited to, the EU Whistleblower Directive 2019/1937 and accompanying local legislation, ISO 37002 whistleblowing management systems, British Standard BS 10500 Anti-bribery Management System Standard.

5. Reporting of Compliance Breaches

5.1. Subject to the considerations at 5.1.1 and 5.1.2 below, the ERG Hotline is available to any Whistleblower wishing to report any Compliance Breach.

5.1.1 When making a Report, the Whistleblower should have reasonable belief that the Compliance Breach is true.

5.1.2 Reporting a Compliance Breach which the Whistleblower knows to be untrue or misleading is against the Company’s values and represents a breach of both this Policy and the ERG Code of Conduct.



5.1.2.1. The conduct described at 5.1.2 above will be considered a serious breach of the ERG Code of Conduct and may result in disciplinary and, depending on the matter, legal action against the Whistleblower.

5.1.2.2. When making a Report, the Whistleblower could contact his/her line manager or trusted manager/CEO as described at 5.3 to inform them of a Compliance Breach. In cases where the Whistleblower is concerned about reporting to a line manager or a trusted manager/CEO, there are alternative channels of the ERG Hotline that the Whistleblower can use: for example, phone, e-mail, web-form, as well as regular mail and direct contact to a compliance department representative.

5.2. To assist in the reporting of a Compliance Breach, a list of the topics which, wherever possible, should be included in the Report, can be found at Annexure A of this Policy.

5.3. In order to expedite the Company's assessment of Reports, Whistleblowers should, insofar as possible and subject to 5.6 below, direct their Reports to the persons set out at below:

5.3.1 Where the allegation involves an Employee:

5.3.1.1. to the Employee's direct supervisor;

5.3.1.1.1. If, for any reason, reporting to the Employee's direct supervisor is not possible and/or advisable, the Compliance Breach should be reported to any other trusted senior manager (being at the same level as the Employee's direct supervisor or higher);

5.3.1.2. the Business Unit Head of Legal; or

5.3.1.3. the Business Unit Head of Compliance.

5.3.2 Where the allegation involves an Agent/Business Partner:

5.3.2.1. to the Business Unit Head of Department responsible for dealing with an Agent/Business Partner or Compliance/Internal audit/Security department representative.

5.4. If a Compliance Breach is reported to the individuals at 5.3.1.1 or 5.3.1.2, such individuals must report the details of the Report to Compliance Department representative.

5.5. If the Chief Legal Officer, Group Head of Compliance, or Head of Internal Audit/Forensics is alleged to be involved or connected to the alleged Compliance Breach, Reports must be escalated to the Chairperson of the Compliance Committee.

5.6. ERG will treat any and all Reports as confidential.

6. Protection Against Retaliation

6.1. ERG strictly prohibits and does not tolerate Retaliation.

6.2. Any Whistleblower reporting a Compliance Breach will be protected against Retaliation regardless of how they decided to make their report.

6.3. Reports of Retaliation will be investigated promptly in a manner intended to protect confidentiality as much as practicable, consistent with a full and fair Investigation. Any employee who engages in such Retaliation will be subject to discipline up to, and including, termination.

6.4. The protection against Retaliation also extends to:

- 6.4.1 Any person conducting and/or in any way assisting with any Investigation under this Policy;
- 6.4.2 Facilitators, being persons who assist a Whistleblower in making their Report, and whose assistance should be confidential;
- 6.4.3 Third persons who are connected with the Whistleblower, including colleagues and/or close relatives of the Whistleblower; or
- 6.4.4 Legal entities owned by or for whom the Whistleblower works.

7. Confidentiality Protection

- 7.1. Subject to 7.2 below, ERG will make every reasonable effort to ensure that the Whistleblower's identity is protected and remains confidential. This may include steps such as:
 - 7.1.1 removing identifying or easily identifiable personal information in written material;
 - 7.1.2 restricting the number of individuals who are aware of the Whistleblower's identity; and
 - 7.1.3 ensuring that those involved in handling and investigating the Report are trained to understand their obligations in relation to confidentiality / anonymity.
- 7.2. Where required, ERG may disclose the Whistleblower's identity to:
 - 7.2.1 the Investigator considering the Report;
 - 7.2.2 internal and/or external legal advisors for the purpose of obtaining legal advice, representation, and/or support during an Investigation;
 - 7.2.3 law enforcement authorities (where relevant); and/or
 - 7.2.4 regulatory agencies (where relevant).

8. Responsibilities

- 8.1. Executive Committee is responsible for establishing this Policy.
- 8.2. The Compliance Committee is responsible for oversight of compliance with this Policy.
- 8.3. The Group Chief Executive Officer, supported by the Group Head of Compliance, has responsibility for implementing this Policy in ERG.
- 8.4. The Business Unit Heads are responsible for the effective implementation of this Policy in their respective areas of responsibility and for establishing appropriate responsibilities, procedures, training and internal controls within their respective operations to ensure the consistent implementation of this Policy across all jurisdictions and compliance with its requirements.
- 8.5. It is the responsibility of each Business Unit Head to ensure that their respective Employees, all Agents and Business Partners are made aware of this Policy.
- 8.6. It is the responsibility of each Employee, Agent and Business Partner to comply with the terms of this Policy.

9. Non-Compliance

- 9.1. Compliance with this Policy is mandatory to all Employees, Agents and Business Partners. Any non-compliance with this Policy must be documented and reported to the Compliance Committee.
- 9.2. All Employees, Agents and Business Partners have a duty to co-operate fully and transparently with any Investigations into alleged Compliance Breaches carried out by ERG in accordance with this Policy.
- 9.3. Any Employee, Agent and/or Business Partner found to have violated this Policy may be subject to disciplinary action, and/or termination of employment or business relationship, as appropriate, as well as any administrative, civil or criminal liability under any applicable laws.
- 9.4. If any Employee, Agent and/or Business Partner is concerned that this Policy has been or may be contravened, they must report such concerns as soon as reasonably practicable to their line manager, HR, Legal, Compliance representative or the ERG Hotline (Website – <https://www.eurasianresources.lu/en/pages/group-compliance/whistleblowing-hotline>; phone: as indicated on Compliance web-page; or email to compliance@erg.net).

10. Training

- 10.1. All Employees should receive training on this Policy and other related policies. New joiners will receive training as part of the induction process.
- 10.2. Existing Agents will also receive training on this Policy and other related policies. New Agents will receive training as part of their onboarding process.
- 10.3. Further training to Employees and Agents will be provided at least every two years or whenever there is a substantial change in the law or ERG's policies and procedures.
- 10.4. The Group Head of Compliance will coordinate Group-wide training. However, it is the responsibility of each Business Unit Head to ensure that Employees and Agents working in High-risk Areas undergo such training on a timely and regular basis.

11. Monitoring and Audit

- 11.1. ERG has constituted a permanent Compliance Committee which is responsible for monitoring the progress of ongoing assessments as well as agreeing improvements to ERG's processes, systems and controls in response to any ongoing Investigations (or outcomes of investigations).
- 11.2. The progress and outcomes of all Investigations must be reported regularly to the Group Head of Compliance and subsequently to the Compliance Committee.
- 11.3. Internal Audit, on behalf of the Audit Committee of the Board, might periodically review compliance with this Policy and report any deficiencies and respective recommendations to the Audit Committee of the Board, Group Management and the Compliance Committee.

12. Revision Process

- 12.1. This Policy will be updated periodically (but not less than once every two years) to reflect any change in law and/or business requirements.
- 12.2. All change requests should be directed to the document owner.

12.3. Changes to this Policy must be approved by the Executive Committee, except for technical, administrative changes, misprint corrections, clarifications and other changes related to apparent errors which may be approved by the Group Chief Executive Officer.

Version	Last revision date	Approved by	Date of approval	Comments
1.0	18.05.2014	Board of Managers	18.05.2014	
2.0	19.09.2022	Group Executive Committee	19.09.2022	

Annexure A

In order to allow the Company to assess and investigate your Report as promptly and effectively as possible, consider providing the following information (wherever possible) when reporting a Compliance Breach:

1. Date, time and location (Business unit) in which the Compliance Breach has occurred or will likely occur;
2. Names of person(s) involved, roles, and their Business Unit;
3. Your relationship with the person(s) involved;
4. The general nature of the Compliance Breach;
5. How you became aware of the issue;
6. Names of any possible witnesses; and
7. Any documentation and/or information that you have to support your Report.