



AUSTRAL

INTERNATIONAL

Whistleblowing Policy

PURPOSE

AUSTRAL INTERNATIONAL DMCC is committed to maintaining the highest standards of integrity, ethics, and compliance in all aspects of our business operations. We recognize that our employees, contractors, suppliers, and other stakeholders play a crucial role in identifying and addressing unethical behavior, fraud, corruption, or other violations of laws, regulations, or company policies. Therefore, we have established this Whistleblowing Policy to provide a confidential and secure mechanism for reporting concerns and ensuring that they are promptly and appropriately addressed.

1. Reporting Channels:

- Employees, contractors, suppliers, customers, and other stakeholders are encouraged to report any concerns or suspicions regarding unethical behavior, fraud, corruption, or other violations of laws, regulations, or company policies to their immediate supervisor, manager, or another appropriate internal contact.
- Alternatively, individuals may choose to report concerns anonymously through the company's designated whistleblowing email address.

2. Confidentiality and Non-Retaliation:

- All reports made under this Whistleblowing Policy will be treated confidentially to the extent possible, consistent with the need to conduct a thorough investigation.
- Austral International DMCC prohibits retaliation against individuals who make good faith reports of concerns or participate in investigations related to whistleblowing. Any form of retaliation against whistleblowers is strictly prohibited and will result in disciplinary action, up to and including termination of employment or contracts.

3. Investigation and Resolution:

- Upon receipt of a report, the company will promptly investigate the concerns raised and take appropriate action to address any violations of laws, regulations, or company policies.
- Investigations will be conducted impartially, thoroughly, and with due regard for the rights of all parties involved. Where necessary, the company may engage external experts or legal counsel to assist with the investigation.

4. Reporting and Recordkeeping:

- The company will maintain records of all reports received, including the nature of the concerns raised, the actions taken in response, and the outcome of any investigations.
- Reports of concerns and their resolution will be reported periodically to the Board of Directors or the Audit Committee to ensure oversight and accountability.

5. False Reporting:

- Austral International DMCC takes false reporting of concerns seriously and will take appropriate disciplinary action against individuals found to have made malicious or knowingly false reports.

6. Awareness and Training:

- The company will provide training and awareness programs to employees, contractors, and other relevant stakeholders to educate them about the Whistleblowing Policy and encourage reporting of concerns in good faith.

7. Compliance with Applicable Laws:

- This Whistleblowing Policy complies with all applicable laws and regulations governing whistleblowing and employee protections.

8. Communication and Accessibility:

- This Whistleblowing Policy will be communicated to all employees, contractors, suppliers, and other relevant stakeholders through company policies, employee handbooks, training programs, and other appropriate channels.
- The policy will be made accessible to all employees through the company's intranet or other internal communication platforms.

AUSTRAL INTERNATIONAL DMCC is committed to fostering a culture of transparency, integrity, and accountability, and we encourage all stakeholders to speak up and report concerns without fear of reprisal. We believe that effective whistleblowing mechanisms are essential for identifying and addressing wrongdoing and maintaining trust and confidence in our organization. For any concerns related to unethical behavior, fraud, corruption, or other violations of laws, regulations, or company policies, we are encouraging to send an email to: compliance@austral.ae.

