		DYARCO INTERNATIONAL GROUP (W.L.L)	
Approved By : GCEO	Whistle Blower Policy	Doc. No. : DIG/QM/WP	
Prepared By : MR		Revision : 01	
		Date of Issue : 17-08-2025	

The Whistleblower Policy ("the Policy") is a document which describes the behaviors we expect Employees to demonstrate as representatives and ambassadors of Dyarco International Group (Dyarco). The Company's reputation for honesty and integrity is reflected in the way it conducts business. Dyarco and its subsidiaries ("the Company") cultivate a culture where Employees can report, without fear of retaliation, any wrongdoing or misconduct which they suspect or believe may be occurring at the Company. Even if Employees only suspect alleged wrongdoing or misconduct, they are obligated to report it immediately. By doing so, they help the Company manage its reputational risk and any personal risk to themselves. This Policy guides Employees through all aspects of the Whistleblower program including the reporting of suspected or actual, unlawful or inappropriate misconduct. This Policy is provided to all Employees upon hire and is also available on the Dyarco's intranet and the Company's external website. Employees are required to review and attest to their understanding of this Policy.

Purpose

The Whistleblower Policy is designed to provide assurance that business misconduct or other wrongdoing is reported, and that Employees and external parties have a confidential channel to raise concerns for review and investigation. The Policy also protects the whistleblower from retaliation for disclosures made in good faith.


Scope

This Policy applies to Dyarco's operations including all legal entities owned or controlled by Dyarco (including all group companies), and to all directors, officers, employees, contractors, and other third parties acting on behalf of the foregoing.

Definitions

- **Breach** - is defined as non-compliance with an applicable law, regulation, internal policy or procedure.
- **Compliance Requirements** - Refers to an applicable law undertaking to legislative authority or provision, section, subsection, order, term, condition and procedure that requires the Company to do (or prohibits the Company from doing) certain things or to act or conduct its affairs in a particular manner.
- **Policies** - in this Policy, includes company guidelines, procedures and practices.
- **Retaliation** - an action having a negative impact or implication against an individual or group of individuals who has reported a concern.
- **Wrongdoing** - the act of doing something illegally or dishonestly or that is a Breach.




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Risk Appetite

Key Principles

1. We maintain adequate capital and liquidity at all times.
2. We only take risks that are transparent, manageable and fit our business strategy.
3. We do not expose the Company to any significant single loss events on any individual transaction or acquisition.
4. We do not take risks that are expected to result in significant volatility in earnings or shareholder returns.
5. We conduct business with honesty, integrity, respect and high ethical standards.
6. We strive to protect the Company's reputation at all times, with all key stakeholders.
7. We adopt a risk-based approach for identifying, assessing, managing, mitigating and monitoring risk that meets regulatory requirements and expectations.
8. We do not tolerate business activities that are not supported by appropriate processes and internal controls that are designed to detect, deter and prevent activity associated with financial crime. We do not maintain relationships with persons or entities believed to be engaged in illegal or illicit activities.
9. We incorporate risk and compliance measures into performance and reward measurement programs.

Policy Requirements

• Types of Concerns


a) Financial Reporting

Financial accounting, internal accounting controls and auditing matters, including those involving the circumvention or attempted circumvention of internal accounting controls or that would otherwise constitute a violation of company's accounting policies. Examples include: falsification or destruction of business or financial records; misrepresentation or suppression of financial information; non-adherence to internal financial policies or controls; and auditor independence concerns.

b) Suspected Fraudulent Activity

Examples include: theft; defalcation; and corrupt practices including giving or receiving bribes or other unlawful or improper payments or benefits.



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c) Breaches of the Code and other Compliance Requirements

Any potential Breaches of the Code of Conduct, Compliance Requirements and other internal controls. Examples include: insider trading; conflicts of interest; short selling; market manipulation; non-adherence to internal policies; illegal, deceptive or anti-competitive sales practices; and manipulation of rates.

d) Retaliation or Retribution against an Individual who Reports a Concern

Retaliation against Employees who allege misconduct related to the above allegations. Examples include: statements, conduct or actions involving terminating, suspending, demoting; disciplining, suspending, harassing, intimidating, coercing or discriminating against an Employee reporting a concern in good faith in accordance with this Policy.

• Obligation to Report Concerns

All Employees have an obligation to report real or perceived concerns.


Employees are required to report concerns as soon as they become aware of the situation that raises the concern, with as many facts and as much detailed information as possible.

The Company has a process to encourage Employees to report concerns that contravene or are thought to contravene its Code of Conduct and Ethics Policy or situations where wrongdoing is suspected and Employees are encouraged to use such processes.

If an allegation is made in good faith, but it is not validated through a review, no disciplinary action will be taken against the Employee reporting the concern. If, however, an allegation is made frivolously, maliciously or for personal gain, disciplinary action may be taken against the Employee. Intentionally or recklessly accusing an individual of Wrongdoing, which the Employee knows, or reasonably ought to know, is false, is a serious matter and is subject to disciplinary action.

• Anonymous Reports

This Policy encourages Employees to come forward in person wherever possible. Concerns expressed anonymously are much less powerful, but will be considered based on a number of factors including the seriousness of the issues raised, the credibility of the concern, and the likelihood of confirming the allegation through credible sources and/or documentary evidence.

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- **Acknowledgement of Report**

Every reported incident will be acknowledged within 3 working days, with the exception of anonymous reports.

- **Review & Investigation of Concerns**

The Company will commence a review/investigation of all received concerns, regardless of the channel in which it was received. All concerns received will be documented and tracked until such time as the investigation is closed.

At a minimum, the reporting Employee will be advised of the status of the review/investigation, that the review/investigation has been concluded and, where possible, the steps that were taken to resolve or prevent future occurrences, while respecting the privacy of all those involved.

- **Confidentiality**

Unless compelled by judicial or other legal process to reveal the identity of the Employee who makes an allegation under this Policy, the individual will remain confidential. No effort to ascertain the identity of any person or group who makes a report anonymously will be tolerated.

- **Protection from Retaliation**


The Company shall not tolerate any retaliation by management or any other person or group, directly or indirectly, against anyone who in good faith makes an allegation or report under this Policy, and who provides assistance to management or any other person or group, including any governmental, regulatory or law enforcement body, investigating a report. Anyone who retaliates in any way against a person who has made a good faith allegation will be subject to disciplinary action.

- **Methods for Reporting Concerns**

Employees can use any of the following methods to report a concern.

- a) **Suggestion Boxes**: Submission via the suggestion boxes physically placed in the office premises.




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- b) Contact Human Resources & Business Excellence Department: Employees may contact the Group Business Excellence Manager (GBEM) to report their concern. HR Department will review and escalate any concerns, to GCEO and GCHRM as well as protect the reputation of the company.
- c) Email: Send email to quality@alneamaholding.com

Roles and Responsibilities

This section sets out the responsibilities for Employees, Senior Management, Human Resources and the Board to support the Whistleblower Policy, but it is not meant to be exhaustive.

a) Employees

Employees are expected to:

- Ensure their understanding and compliance with the Whistleblower Policy, Staff Handbook and any policies, guidelines and procedures;
- Identify and immediately report any suspected or known wrongdoing;

b) Senior Management

Senior Management are expected to:


- Ensure that all direct reports understand and comply with the Code;
- Ensure that all annual training are completed in the timeframe required;
- Encourage an environment of open communication and high ethical standards;
- Be familiar with the laws and regulatory requirements that apply to the Company and relevant business processes.

c) Management Representative(MR), GHRM & Group Chief Executive Officer(GCEO)

These executives are expected to:

- Commence a review/investigation of all concerns received, regardless of the channel in which it was received;
- Document, track, investigate and report on concerns reported, ensuring that as much information as possible is gathered to fully investigate the concern raised;
- Document, track, investigate and report concerns regarding Code breaches.
- Engage subject matter experts as required to satisfactorily investigate the concern raised;
- Provide timely notification to the Chair of the Audit Committee of all Whistleblower complaints;




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- Track all concerns raised and report to the Executive Committee on a monthly basis, the Audit Committee and Board of Directors quarterly, or on an as-needed basis;
- Ensure the approved Whistleblower Policy is immediately posted by Human Resources on Dyarco International Group's website and internal website following approval from the Board.

d) Chair of the Audit Committee and the Board of Directors

The Board of Directors has ultimate responsibility for the Policy. The Board of Directors has delegated its responsibilities to the MR, GHRM, Group Business Excellence Manager (GBEM), & GCEO.

The MR & GBEM is responsible for:

- Ensuring that any Whistleblower Policy reporting is received and reviewed;
- Ensuring that proper reviews/investigations are completed, and that appropriate corrective action is taken;
- Ensuring that any concerns received regarding the MR, GBEM and GHRM are immediately communicated to the GCEO;
- Ensuring that the appropriate parties are engaged to complete the review/investigation of any concerns raised regarding the MR, GHRM & GBEM.

Effective Date

Compliance with this Policy is to take effect immediately following approval.

Amendment History

Rev No.	Date	Amendment details
00	16-02-2022	Initial Issue
01	17-08-2025	<ul style="list-style-type: none"> • Updating the role of 'Senior Officer- Business Excellence' to 'Group Business Excellence Manager across various section. • Email under Methods of Reporting updated to quality@alneamaholding.com

