

## Whistleblowing & Ethical Reporting Policy

At BASSEL®, integrity, transparency, and accountability are embedded in our governance architecture. We are committed to maintaining a culture in which concerns regarding misconduct, unethical behavior, or violations of law may be raised openly, securely, and without fear.

This policy establishes a structured, confidential, and independently monitored reporting framework applicable across all jurisdictions in which BASSEL® operates.

### Commitment to Ethical Reporting

BASSEL® encourages all directors, officers, employees, consultants, agents, contractors, suppliers, business partners, and stakeholders to report, in good faith, any suspected or actual misconduct.

Raising concerns responsibly is considered a contribution to the protection of the Company, its stakeholders, and the integrity of global commodity operations.

### Scope of Reportable Concerns

Concerns may be reported in relation to, including but not limited to:

Violations of applicable laws or regulations

Breaches of BASSEL® policies or Code of Ethics

Corruption, bribery, facilitation payments, or fraud

Money laundering or financial misconduct

Conflicts of interest or abuse of authority

Health, safety, environmental, or human rights violations

Retaliation against individuals who raise concerns

Reports must be submitted in good faith and supported by sufficient information to allow appropriate review.

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**Secure & Independent Reporting Channels**

BASSEL® provides secure and confidential reporting channels for the submission of concerns.

Reports may be submitted in writing via the dedicated ethics and compliance address:

[ethic@basselgroup.com](mailto:ethic@basselgroup.com)  
[corporate@basselgroup.com](mailto:corporate@basselgroup.com)

All submissions are handled under strict confidentiality protocols and are reviewed in accordance with internal compliance procedures. Where permitted by law, reports may be submitted anonymously.

Reporting mechanisms are subject to independent oversight to ensure objectivity and procedural fairness.

**Confidentiality & Protection Against Retaliation**

BASSEL® is committed to protecting the confidentiality of individuals who report concerns to the fullest extent permitted by applicable law.

No individual who reports a concern in good faith shall be subject to retaliation, discrimination, harassment, intimidation, or any adverse treatment.

Any act of retaliation constitutes a serious violation of this policy and may result in disciplinary measures, including termination of employment or contractual relationships.

**Review & Investigation Process**

All reports are reviewed objectively, impartially, and in a timely manner.

Where appropriate, BASSEL® will conduct independent internal reviews or investigations in compliance with applicable legal requirements and in a manner that respects the rights of all parties involved.

Conflicts of interest in the review process are strictly avoided through structured escalation procedures within the governance framework.

**False or Malicious Reports**

While BASSEL® encourages open and honest reporting, knowingly false, malicious, or misleading reports may result in disciplinary or legal action.

**Governance & Oversight**

This policy operates under the supervision of BASSEL®'s Independent Compliance Function, which maintains structured reporting access to senior governance bodies.

Oversight mechanisms ensure that reported concerns are handled consistently, fairly, and in alignment

**DRC-Ivory Coast-Turkey-Zambia-Ghana-Angola-South Africa-Tanzania-Togo-Sao Tome and Principe**  
[www.basselgroup.com](http://www.basselgroup.com)

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with international best practices.

#### **Alignment with International Standards**

BASSEL®'s whistleblowing framework aligns with internationally recognized governance and compliance principles, including:

OECD Guidelines for Multinational Enterprises

EU Whistleblower Protection Directive (2019/1937)

FATF risk governance standards

ICC compliance principles

This alignment reinforces our commitment to ethical trade practices and disciplined global operations.

#### **Continuous Oversight & Enforcement**

Compliance with this policy is mandatory

BASSEL® reserves the right to review, investigate, and take appropriate corrective action in response to any suspected violation. Breaches of this policy may result in disciplinary action, termination of contractual relationships, and potential legal consequences

This policy forms an integral part of BASSEL®'s governance architecture and ethical operating framework

Reviewed and formally approved by the Independent Compliance Unit of BASSEL®

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**COMPLIANCE**

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APPROVED