



DUCRAY LENOIR

WHISTLEBLOWING

POLICY

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ABSTRACT

This policy outlines the Company's processes and procedures to encourage and enable all stakeholders to report suspected wrongdoings within Company.

VERSION 2.2



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1. Purpose

This Whistleblowing Policy is designed to encourage and enable all stakeholders to report suspected wrongdoing within Ducray Lenoir Ltd (a subsidiary of Kasa Group Ltd) without fear of reprisal. We are committed to upholding the highest ethical standards and maintaining a culture of integrity. This policy outlines the procedures for reporting concerns and the protections offered to whistleblowers.

2. Definitions

- a) **Employees:** Include full-time and intern employees.
- b) **Senior Management:** Managing Director, Group Chief Finance Officer, and Chief People Officer.
- c) **Stakeholders:** Include employees, directors, shareholders, customers, suppliers, government bodies, and the community.
- d) **Wrongdoing:** Any activity that violates company policies, laws, regulations, or ethical standards. This includes but is not limited to:
 - Fraud.
 - Bribery.
 - Corruption.
 - Health and safety violations.
 - Environmental damage.
 - Unethical or abusive behaviour.
 - Harassment (Moral or Sexual)
 - Abuse of company resources.

3. Applicability

This policy applies to all stakeholders of Ducray Lenoir Ltd.



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4. Reporting Concerns

How to report a concern?

We offer two reporting channels to ensure confidentiality:

- a) **Confidential Reporting:** Your identity will be kept confidential unless legally required to be disclosed. You can report concerns/wrongdoings to either the Manager Audit & Risk or any other persons referred to in Section 12 below.
- b) **Anonymous Reporting:** You can also submit reports anonymously through the Suggestion Box located on the ground floor next to the lift by filling in a “Violation Reporting Form” as per Annex 1.

5. Reporting Procedures

- a) Reports should be made in good faith and without malice.
- b) You are not expected to prove the truth of your allegations but should have a reasonable belief of wrongdoing.
- c) For confidential reports, you are encouraged to provide your contact details for further investigation and feedback.
- d) The Manager Audit & Risk will investigate all reports promptly and efficiently.

6. Protection of Whistleblowers

Ducray Lenoir Ltd is committed to protecting whistleblowers from retaliation. This includes protection from:

- Disciplinary action.
- Dismissal.
- Suspension.
- Demotion.
- Harassment.
- Intimidation.
- Transfer against will.
- Promotion denial.
- Other forms of discrimination.



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Any act of retaliation against a whistleblower will result in disciplinary action, which may include termination of employment.

If you believe you have been retaliated against for whistleblowing, you can report it directly to the Chairman of the Board at the email address provided under Section 10 below.

7. False and Malicious Disclosures

Anyone who wants to disclose irregularities must be guarded against allegations that are false or made with malicious intent.

The malicious use of the whistleblowing policy by any employee will result in disciplinary action, which may include termination of employment. In case of malicious use of the whistleblowing policy by other stakeholders, the company may have recourse of appropriate legal action.

8. Confidentiality

We will maintain the confidentiality of your identity unless:

- a) You agree to be identified.
- b) Identification is necessary for a proper investigation or legal response.
- c) Law requires it due to a false accusation.
- d) The accused has a legal right to the information. In such cases, you will be informed beforehand.

9. Roles and Responsibilities

9.1 Senior Management:

- Support the implementation of this policy.
- Review reports on escalated matters (if not in conflict) and take appropriate action.
- Review reports on non-compliance with this policy.



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9.2 Chairman of the Board:

- Review reports on significant matters and take appropriate action.

9.3 Manager Audit & Risk:

- Responsible for investigating reported concerns.
- Maintain confidentiality of whistleblower reports.
- Provide feedback to whistleblowers (confidential reports only).

10. Frequently Asked Questions

Q: What can be reported?

You can report any suspected wrongdoing as defined in Section 2 (d).

Q: Will I be treated differently for raising a concern?

No, if you raise a concern in good faith following this policy, you will not face any negative consequences.

Q: What if I am not sure if something is wrong?

It is better to report your concerns even if you are unsure. The Manager Audit & Risk will assess the situation and determine if further investigation is necessary.

Q: This policy doesn't cover personal work grievances. How do I report those?

This policy is for reporting suspected wrongdoing. Personal work grievances should be addressed to the Human Resources department.

Q: What if my concern involves a client?

If you believe a client is involved in an illegal activity with the Company, you can report it confidentially or anonymously following this policy.

11. Policy Administration

The Manager Audit & Risk is responsible for creating awareness of this policy through induction, training courses, and various communication channels.

Ducray Lenoir Ltd reserves the right to modify or rescind this policy with proper approval.



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12. Contact Details

For confidential reporting:

	Title	Email	Mobile No.
1	Manager Audit & Risk – Kasa Corporate Services Ltd	whistleblowing@kasa.mu	5 728 7407
2	Managing Director - – Kasa Corporate Services Ltd	sdelahogue@kasa.mu	5 727 9150
3	Director - – Kasa Corporate Services Ltd	agalea@kasa.mu	5 727 4334
4	Group Chief People Officer - – Kasa Corporate Services Ltd	iadamswales@kasa.mu	5 859 4216



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Annex 1

Violation Reporting Form

This is achieved by creating reporting channels for effective and timely response and informing employees and non-employees about the steps to take. The reporting channels will also protect the whistle-blower against retaliation, while protecting the Company and employees against false or malicious allegations.

REPORTER'S PARTICULARS	
Name	
Position	
Department	
Are you an Employee	<input type="checkbox"/> YES <input type="checkbox"/> NO
Are you a Service Provider / Consultant?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Mobile	
Home Phone	
What is the best time/ place to contact you?	
SUSPECT'S PARTICULARS	
Name	
Position	
Department	
Is the Suspect an Employee of Kasa Holding and any of its affiliates? If yes state which Company	<input type="checkbox"/> YES <input type="checkbox"/> NO _____
Is the Suspect Service Provider / Consultant?	<input type="checkbox"/> YES <input type="checkbox"/> NO Please state: _____
Mobile	
Phone Number	
What is the best time/place to contact you?	



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DESCRIPTION OF SUSPECTED VIOLATION (*please provide a full and detailed narration and attach evidence; if any.*)

What happened?
When did this occur?
Where did this happen (Unit, location)?

Are there any Witnesses to the suspected violation? If yes, please provide names, addresses and phone number

Name	Address	Phone number

I hereby acknowledge /understand that:

1. The Company may use the personal data provided on this form for the purposes of:
 - supporting investigations into reported suspicious activities
 - complying with regulatory obligations.
2. The information provided are not false or misleading or vexatious in nature
3. I gave this statement in my own free will.

Dated this _____