	GRIEVANCES & WHISTLEBLOWING POLICY	No	IGR/GWP/02
		Rev No.	002
		Year	2026
		Email	Compliance@igrglobal.me

1. INTRODUCTION

IGR Metals Trading FZCO ("IGR FZCO") is committed to maintaining the highest standards of integrity, transparency, and accountability across all aspects of its operations. A key component of this commitment is ensuring that all individuals associated with the company could raise concerns with regards to confidently, safely, and without fear of retaliation.

This Grievances & Whistleblowing Policy establishes a structured and reliable framework for reporting, assessing, and addressing concerns related to workplace matters and potential misconduct. It reinforces the company's obligation to foster a respectful working environment while upholding compliance with applicable legal, regulatory, and ethical standards.

The Policy is designed to support early identification and resolution of issues, promote responsible reporting, and ensure that all concerns are handled with fairness, confidentiality, and due diligence. By encouraging open communication and protecting those who speak up in good faith, IGR FZCO strengthens its governance practices and sustains a culture of trust and accountability.

2. OBJECTIVES

This Policy serves two distinct but connected purposes:

A. Workplace Grievances

Concerns arising from day-to-day working life, where all the individuals and corporates relate to IGR FZCO feels none of the related individuals are unfairly treated, unsupported, or affected by internal workplace issues.

B. Whistleblowing Concerns

Serious concerns involving suspected misconduct that may affect the company, its stakeholders, its regulatory obligations, or its ethical standards.

3. THIS POLICY APPLIES TO

This Policy applies to everyone who is part of or interacts with IGR FZCO, including:

- Employees
- Managers and Directors
- Contractors and consultants
- Suppliers and service providers
- Any individual performing work on behalf of the company

No role is exempt from accountability under this Policy.

4. WHAT CAN BE RAISED

IGR FZCO encourage concerns to be raised when something feels wrong, unsafe, unfair, or inconsistent with expected standards.

4.1 Workplace Grievances (Internal Concerns)

These may include situations such as:

- Perceived unfair treatment in the workplace
- Workplace communication breakdowns or unresolved disputes
- Concerns about allocation of duties or reporting lines
- Behaviour that affects workplace respect or morale
- Issues relating to supervision, direction, or internal coordination

These matters are handled with sensitivity and focus on resolution rather than escalation.

4.2 Whistleblowing

Following conducts that may harm to IGR FZCO, its stakeholders, or its obligations, including:

- Dishonest or fraudulent activity
- Misuse of IGR FZCO assets or authority
- Undisclosed conflicts of interest
- Breach of internal controls or approval procedures
- Violations of applicable UAE laws or free zone regulations
- Attempts to conceal wrongdoing or interfere with records
- Conduct that could expose the company to regulatory or reputational risk

5. SPEAKING UP: HOW CONCERNS SHOULD BE RAISED

IGR FZCO supports multiple ways of raising concerns so that individuals connect with IGR FZCO can choose most appropriate and comfortable channel to report.

Concerns may be raised through:

- To Management (for general workplace grievances, where appropriate)
- Human Resources Department (to hr@igrglobal.me)
- Anonymous reporting mechanism (to compliance@igrglobal.me), where available

There are no "wrong door" concerns will be directed to the appropriate function if raised through an unsuitable channel.

6. THE STANDARD WE APPLY

In IGR FZCO every concern is assessed based on the same internal standard:

- Is the concern credible?
- Does it affect fairness, integrity, or compliance?
- Does it require immediate attention or escalation?
- What outcome would restore confidence and balance?

IGR FZCO do not require perfect evidence to begin looking into a concern. IGR FZCO require enough clarity to take it seriously and take necessary steps.

7. CONFIDENTIALITY

In IGR FZCO confidentiality is treated as a baseline expectation, not a special condition.
Information is only shared:

- On a strict need-to-know basis
- Where required for investigation or resolution
- Where required under applicable legal or regulatory obligations

Where possible, concerns are handled in a way that protects the identity of the reporting individual.

8. PROTECTION FOR THOSE WHO SPEAK UP

IGR FZCO actively protects individuals who raise concerns in good faith.

No person will be disadvantaged for:

- Reporting a concern honestly
- Participating in an investigation
- Refusing to participate in improper conduct

Prohibited retaliation includes any form of negative workplace action linked to reporting, such as changes in role, treatment, evaluation, or working conditions.

Any breach of this protection is treated as a serious internal violation.

9. HOW WE HANDLE INVESTIGATIONS

Investigations are conducted with balance, discretion, and procedural fairness.
They generally follow this approach:

Step 1: Review and Categorisation
The concern is assessed to determine whether it is a grievance, misconduct allegation, or both.

Step 2: Fact-Finding
Relevant information is collected through:

- Interviews
- Review of documents or records
- Cross-verification of available information

Step 3: Neutral Assessment
Findings are reviewed objectively without assumptions or predetermined outcomes.

Step 4: Outcome Determination
Possible outcomes may include:

- No action (where concerns are not substantiated)
- Internal corrective measures
- Process or control improvements
- Disciplinary action, where required
- Escalation to external authorities if legally required

Step 5: Closure and Learning
Cases are closed formally, with consideration of any improvements required to prevent recurrence.

10. RESPONSIBILITY OF INDIVIDUALS

Everyone within scope of this Policy is expected to:

- Raise concerns responsibly and in good faith
- Avoid speculation or exaggeration
- Support fair investigation processes
- Respect confidentiality of matters being reviewed

Leadership has an additional responsibility to create an environment were speaking up is safe and normalised.

11. GOOD FAITH VS MISUSE OF THE POLICY

This Policy is designed to protect honest concerns.

However, knowingly making false, misleading, or malicious allegations may result in disciplinary action. This is to preserve fairness for all parties and maintain trust in the process.

12. CONTINUOUS IMPROVEMENT CULTURE

Every grievance or whistleblowing case is also an opportunity for organisational learning.

IGR FZCO treats patterns, root causes, and recurring issues as signals to improve systems, communication, leadership practices, or controls not just to resolve individual cases.

13. POLICY REVIEW AND UPDATES

This policy is reviewed periodically to ensure continued alignment with regulatory developments and industry's best practices.

Updates may be required:

- Changes in legislation.
- Regulatory guidance updates.
- Internal audit findings.
- Significant changes in business operations

The Compliance Department along with the Board reserves the right to change this Policy from time to time as it considers necessary.

POLICY APPROVAL

This policy has been approved by the Senior Management of IGR FZCO and is effective from the date of approval.

Effective Date: April 16, 2026
Next Review: November 20, 2026

Ganna Dinzler Managing Director	
Vishmi Nayanika Compliance Executive	

Communication Details:

For questions and/or concerns related to above policy, please send an email to compliance@igrglobal.me or hr@igrglobal.me
For anonymous inquiries /concerns/ whistleblowing and grievances, please contact us through the following link: https://www.igrglobal.com/contact/