

## Whistleblower Policy Statement

### ***Introduction:***

CoinMENA is dedicated to upholding the highest standards of ethics, integrity, and transparency. The Whistleblower Policy and Procedures Manual ("the Manual") outlines our commitment to providing a secure and documented process for employees to raise concerns regarding intentional or accidental violations of Other Policies and Procedures approved by the Board of Directors or any relevant committee.

### ***Responsibility to Maintain the Document:***

The Head of Compliance is the custodian of this Manual, responsible for its periodic review and maintenance, ensuring relevance with organizational changes and regulatory requirements.

### ***Authorization:***

This Manual is approved by the Board of Directors, and any proposed revisions are subject to Board approval. The document owner presents recommendations for revisions to the Board when necessary.

### ***Distribution of the Document:***

A copy of the Manual is provided to all company employees to ensure awareness and adherence to the established procedures.

### ***Policy and Procedures:***

#### **Procedures for making complaints:**

Employees can report any violations or concerns openly, confidentially, or anonymously to Senior Management or the Board of Directors. The chain of reporting is outlined, allowing flexibility for reporting based on the gravity of the complaint.

**Procedures for receiving and reviewing complaints:**

Complaints are received, retained, and investigated by designated staff, including Head of Compliance, Group Managers, General Manager, and MD. Two Committees (Committee 1 and Committee 2) are established to handle different types of complaints, ensuring an impartial and thorough investigation.

**Criteria for investigating complaints:**

Factors such as the alleged wrongdoer, seriousness of wrongdoing, and credibility of the complaint guide the decision on whether Management or the Committee should conduct the investigation.

**Policy for Protection of Whistleblowers:**

The policy prohibits retaliation and ensures confidentiality for whistleblowers. The Committee and relevant officers are committed to protecting the identity of the complainant.

**Trivial and Vexatious Complaints:**

Indicators of trivial or vexatious complaints are outlined, and a structured assessment process is established to determine the merit of each complaint.

**Communication of the Outcome:**

Complainants are informed of the findings, and detailed justifications are provided while protecting sensitive information.

**Records Retention:**

All records related to complaints and investigations are retained for at least five years or as required by applicable regulations.

**Guidance for Employees:**

Employees are encouraged to seek guidance from the Compliance Officer and use available reporting channels for any compliance-related issues. Protection from retaliation is emphasized for good-faith reports.

**Possible Reporting Concerns:**

Various concerns, including accounting irregularities, health and safety violations, discrimination, corruption, violations of laws or regulations, retaliation, and conflicts of interest, are outlined to guide employees in reporting potential misconduct.

This Whistleblower Policy and Procedures Manual is a public demonstration of CoinMENA's commitment to ethical conduct, transparency, and accountability. We encourage all stakeholders to familiarize themselves with the policy and contribute to fostering a culture of integrity within the organization.

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