

## WHISTLEBLOWER POLICY

Orascom Construction PLC and its subsidiaries (collectively referred to as the "Company") strive to conduct all business activities responsibly, efficiently, transparently, and with integrity and respect towards all stakeholders. Our values are incorporated into our policies and codes of conduct, which underline our commitment to safeguarding our principles.

This Whistleblower Policy (the "Policy") applies to all employees, officers and directors of the Company (collectively referred to as the "Employees"). Internal reporting of suspected criminal or unethical conduct by or within the Company is vital for maintaining our success. Employees on all levels, which include persons employed by or in any other type of relationship of authority to the Company as well as members of the board of directors ("Reporting Employees") are encouraged to report, in good faith, any questionable behavior (the "Concern") to their immediate or next higher level manager to maintain an open and positive line of communication in accordance with our Code of Business Principles and Conduct.

It is understood that Reporting Employees may in certain instances feel unable or uncomfortable reporting any suspected misbehavior to their immediate or next higher level manager.

Accordingly, this Policy provides a means for every Reporting Employee to anonymously report a concern outside the ordinary reporting channels.

All reports are treated with the utmost confidentiality and are promptly investigated without the risk of recourse for the Reporting Employee so long as their report is made in good faith.

### REPORTABLE OFFENCES

Any actual or suspected irregularity, malpractice, breach or misconduct of a general, environmental, operational or financial nature within the Company based on reasonable grounds, including concerns that may be viewed as a breach of our Code of Business Principles and Conduct or Code of Ethics, is a reportable incident, including but not limited to:

- Accounting, internal accounting controls or auditing matters;
- Bribery or corruption;
- Deceit;
- Environmental damage;
- Fraud or theft;
- Health hazards;
- Infringements of local law or secondary legislation;
- Insider trading;
- Market abuse;
- Money laundering;
- Security risks;
- Conflict of interest; and
- Sexual harassment.

Concerns for which specific procedures have been established or personal grievances of employees are excluded from the scope of this Policy.

### HOW TO REPORT CONCERN

A Reporting Employee may report a concern in the following ways:

1. Reporting to their immediate or the next higher level manager promptly upon uncovering the concern.



Procedure:

- i. The manager receiving the concern from the Reporting Employee (the "Recipient Manager") must record the concern in writing including the date of the report;
- ii. The Reporting Employee must review and sign the report, and must be given a copy of the signed report immediately;
- iii. The Recipient Manager must deliver the signed report to the reporting officer, who is a person that is appointed to manage whistleblower cases confidentially (the "Reporting Officer");
- iv. The Reporting Employee must receive acknowledgement of receipt of the report from the Reporting Officer.

2. If the Reporting Employee is uncomfortable or unable to report to his or her immediate or the next higher level manager, the Reporting Employee may either directly report to the Reporting Officer ( **Legal Counsel** ) or send the report to the Company's whistleblowing email at **whistleblowing@orascom.com**.

Upon receipt of the report either directly or via the whistleblowing email, the Reporting Officer must, to the extent possible, provide the Reporting Employee with acknowledgement of receipt of the report.

3. If the Reporting Employee fears (i) retaliation, (ii) senior management at business unit level or the Reporting Officer is involved in the concern, or (iii) there are other reasons for which the Reporting Employee feels unable or uncomfortable to report to the Reporting Officer, the Reporting Employee may contact the Non-Executive Board Member at **WB\_Independent@Orascom.com**

#### INVESTIGATION PROCEDURE

If the Reporting Officer or the Non-Executive Board Member deems a concern to be legitimate and within the scope of this Policy, a preliminary investigation will be conducted, after which a full investigation may be launched if reasonable cause is found.

If requested, the Reporting Employee may receive general information on the progress and closing of the investigation and its outcome, unless giving such feedback would be detrimental to the investigation. The Reporting Employee will be informed if no reasonable cause is found to pursue the concern and conduct further investigation.

#### GUARANTEED CONFIDENTIALITY AND PROTECTION

The Company will make every effort to protect the Reporting Employee against retaliation and to keep his/her identity confidential, subject to superseding laws and regulations. Only individuals whose involvement is necessary for the handling or investigation of the concern ("Authorized Persons") will have knowledge of the identity of the reporting Employee.

#### ANONYMOUS REPORTING

The Company encourages Reporting Employees to provide their identity to the Reporting Officer as a means to facilitate the investigation. All reports are treated with the utmost confidentiality and the Reporting Employee's name will only be disclosed to Authorized Persons.

If a Reporting Employee chooses to report anonymously, his or her identity will not be requested and the Concern will be investigated as appropriately as possible using the information provided.

#### FALSE ALLEGATIONS AND EXCEPTIONS

The Company does not tolerate false accusations. Employees found to be deliberately falsifying reports or acting in a manner that is not consistent with the Company's codes of conduct will be subject to the disciplinary action as deemed appropriate.