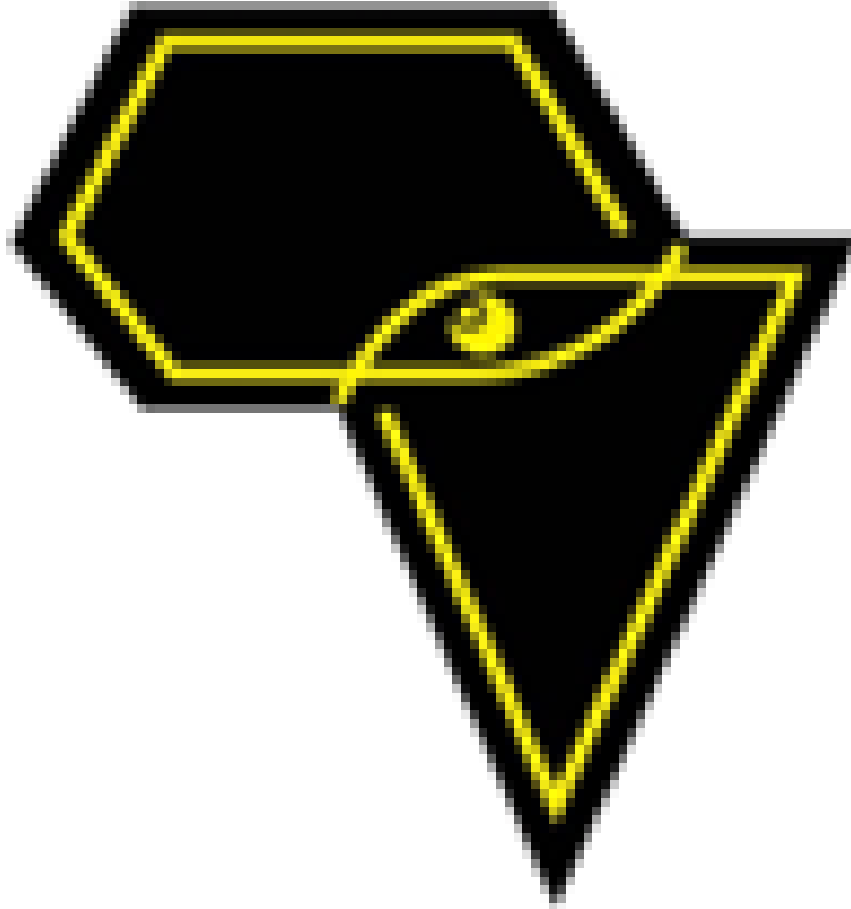


EYES OF AFRICA LIMITED

WHISTLEBLOWING POLICY





Document Review Schedule

Initial Approval

Document Name:	Whistleblowing Policy
Document Number:	EOA LTD.2026.01
Document Version:	1.0
Approved By:	Board of Directors
Approval Date:	08/05/2026
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Amendment Instructions and Version Control

- a) The initial document version is 1.0
- b) Subsequent amendment / addition of paragraphs will change the second part (0) of the Document Version to 1.1 and increase with subsequent changes in paragraphs
- c) Subsequent amendment / addition of clauses will change the first part (1) of the Document Version to 1.0



Acronyms and Definition of Key Terms

Terms	Description
LBMA	London Bullion Market Association;
AML/CFT	Anti-Money Laundering/ Countering the Financing of Terrorism;
Board	Means Eyes of Africa Limited (EOA);
CAHRA's	Conflict Affected and High-Risk Areas;
DDTrO	Due Diligence and Transparency regulations concerning Minerals and Metals from Conflict-Affected Areas and Child Labor;
OECD	Organization for Economic Co-operation and Development;
PMCA	Control of Trade in Precious Metals and Precious Metal Articles;
RJC	Responsible Jewelry Council;
RGG	Responsible Gold Guidance;
RSG	Responsible Silver Guidance;
Whistle-blower	means any person who makes disclosure of wrongdoing in accordance with the provisions of this Policy;
Whistle-blowing	is the disclosure of information by EOA employees, candidates, suppliers/customers, members and other stakeholders to EOA or other authorities about wrongdoing, which could be in the form of fraud, corruption etc.

Note: a whistle-blowing concern is different from a grievance, in that the former has a public or organizational interest aspect to it, whereas the latter relates to the private interests of the person concerned (involving, for example, discrimination or bullying).

It is important that Eyes of Africa has appropriate and effective mechanisms in place for dealing with both types of complaint, but the specific focus on this policy is on wrongdoing that threatens public interest



1. **PURPOSE**

This Whistleblowing Policy establishes a confidential and secure mechanism for the reporting of suspected wrongdoing in the public interest, in accordance with the Whistleblower and Witness Protection Act, 2015 (Cap.446 R.E 2023) and Prevention and Combating of Corruption Act 2007. It further supports the implementation of Step 1 (Establish Strong Company Management Systems) of the LBMA Responsible Gold Guidance (RGGv9) and the principles of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals. The purpose of this Policy is to promote lawful, ethical, and responsible conduct by enabling individuals to disclose, in good faith, information relating to suspected or actual misconduct, including but not limited to organized crime, corruption, fraudulent misrepresentations, money laundering, abuse of authority, unlawful, unethical, and/or hazardous activities. This Policy also provides for appropriate protections against retaliation or victimization, as contemplated under applicable Tanzanian law.

In addition, the Policy enables internal and external stakeholders to raise concerns relating to responsible sourcing risks, including those associated with Artisanal and Small-Scale Mining (ASM), thereby supporting the timely identification, mitigation, and remediation of actual or potential adverse impacts. Specific purposes of this Whistle-blowing policy are to:

- Ensure the safety and security of individuals who report actual or suspected wrongdoing;
- Reduce the risk of mismanagement or corruption in the company operations;
- Safeguard the company reputation;
- Encourage a culture of openness and integrity among EOA Members; and
- Enable EOA to adhere to the high standards of accountability in its workplace.

2. **SCOPE**

2.1. This Policy applies to all employees, directors, officers, representatives, agents, contractors, ASM suppliers, intermediaries, and any other persons or entities acting on behalf of or in connection with Eyes of Africa. It applies to local communities, civil society organizations, and other stakeholders who, during their engagement with Eyes of Africa, become aware of suspected wrongdoing.

2.2. Disclosures may relate to public interest matters within the meaning of the Whistleblower and Witness Protection Act of Tanzania and/or responsible sourcing risks, including those identified in Annex II of the OECD Due Diligence Guidance, and may include, without limitation:

- corruption, bribery, or fraud;
- money laundering or terrorist financing;
- breaches of applicable laws or regulations, or statutory requirements;
- abuse of authority or unethical conduct;



- unlawful or dangerous activities pose a risk to individuals, communities, property, or the environment;
- human rights violations;
- unlawful security practices; or
- concealment of any of the above conduct.

2.3. This policy applies to grievances or disclosures, not already addressed under the Eyes of Africa Grievance Policy and procedures. This Whistleblowing mechanism is available to all affected stakeholders, follows a clear and consistent process, protects the identity of complainants where requested, prohibits retaliation against individuals making disclosures in good-faith and supports risk-based due diligence and continuous improvement.

3. TYPES OF WHISTLE BLOWING

3.1. Open whistle blowing- the person making the report does so openly without seeking protection of their identity. This is possible only when the whistle-blower feels it is safe and acceptable to raise concerns openly.

3.2. Confidential whistle-blowing – the identity of the person making the report is known to its recipient, but will not be disclosed without their consent, unless required by law

3.3. Anonymous whistleblowing – the person making the report does not identify himself/ herself at any stage to anyone.

3.4. Malicious whistle blowing- Every report made of alleged corruption or mismanagement will be taken in good faith and investigated accordingly. However, it may, in some cases, transpire that such allegations have been made in bad faith or even with malicious intent. It is necessary that all staff of Eyes of Africa are protected from such false accusations. False and malicious allegations may be treated as a disciplinary offence.

4. MAKING A DISCLOSURE

4.1. Disclosures may be made in writing, orally, through designated company channels, either anonymously or with identification. Disclosures shall be received and assessed as follows:

4.1.1. Concerns regarding Eyes of Africa's supply chain can be voiced anonymously directly to:

- the Managing Director at ferenc@eyesofafrica.co.tz ; or
- complaints@eyesofafrica.co.tz

The Legal and Compliance Manager shall be responsible for all external communications related to supply chain risks and inform management of any new risks identified.



- 4.1.2. Any suspicion or awareness of illegal or unethical practices may be reported to the Sourcing and Logistics Department or to Legal and Compliance Department. Where such complaints fall outside the Eyes of Africa's investigatory powers, such complaints may be forwarded to an appropriate competent external authority.
- 4.2. People making a disclosure are encouraged, where reasonably practicable, to provide sufficient information to allow the matter to be assessed properly and effectively, including the nature of the alleged wrongdoing, location, relevant dates, persons involved, and any supporting information and/or documentation available.
- 4.3. All disclosures received under this policy shall be assessed and, where appropriate, investigated in a fair, impartial, and proportionate manner. Complaints will be logged and assessed for relevance to responsible sourcing risks.
 - 4.3.1. Where complaints relate to ASM supply chains, they will be incorporated into the Eyes of Africa's enhanced due diligence process, where appropriate actions will be determined and taken, including further investigation, supplier engagement, mitigation measures, or disengagement where necessary.
 - 4.3.2. Where the disclosure reveals wrongdoing, Eyes of Africa may take appropriate corrective or disciplinary action, or refer the matter to relevant authorities, consistent with legal obligations under Tanzanian law.
- 4.4. Where it requires preliminary and further investigation:
 - 4.4.1. The delegated officer in conjunction with one other senior officer appointed by Executive Director, will undertake or commission whatever preliminary investigations and consultations necessary to establish whether a further and formal enquiry should be instigated.
 - 4.4.2. If it is decided not to establish a formal enquiry, the whistleblower shall be informed in writing with reasons within twenty (20) working days of receipt of the disclosure.
 - 4.4.3. If further investigation is deemed necessary, it shall be organized by the delegated officer unless he/she is the subject of the disclosure in which case Executive Director shall act.
 - 4.4.4. The matter shall be referred to the law enforcement agency or other appropriate authorities in the case of alleged criminal activities.
- 4.5. Where contact information is provided, the complainant will be informed of:
 - 4.5.1. receipt of the grievance.



- 4.5.2. the progress of their grievance through each stage with sufficient information; and/or
- 4.5.3. the general outcome or next steps, subject to confidentiality, legal, and operational constraints.
- 4.5.4. Recommendations for further internal investigation and reconsider the findings of the investigation
- 4.5.5. If the matter is to be referred to for independent review; the independent review is person or persons appointed by the Managing Director or EOA Management Team

5. PROCEDURES FOR MAKING A DISCLOSURE

- 5.1. A disclosure may be made in writing, sign language or orally and may contain as far as practicable:
 - 5.1.1. If necessary, the full name, address and occupation of a whistleblower;
 - 5.1.2. the nature of the wrongdoing in respect of which the disclosure is made;
 - 5.1.3. the person alleged to have committed, who is committing or is about to commit the wrongdoing;
 - 5.1.4. the time and place where the alleged wrongdoing is taking place, took place or is likely to take place .

6. PROCEDURES WHEN DISCLOSURE IS MADE ORALLY OR BY SIGN LANGUAGE

- 6.1. Where the whistleblower is illiterate, the writing required to be made as per 5.1 above shall be read, interpreted and explained to the whistleblower in a language the whistleblower understands.
- 6.2. In the case of a person who is blind or with some other physical disability, but literate, under 5.1 above shall be read, interpreted and explained to the whistleblower in a language the whistleblower understands

7. CONFIDENTIALITY AND PROTECTION

- 7.1. Eyes of Africa shall take reasonable measures available, to protect the identity of a complainant and to treat disclosures confidentially, in accordance with applicable laws and regulations.
- 7.2. No person under the employment of Eyes of Africa shall subject a complainant to retaliation, victimization, or adverse action for making a disclosure in good faith.



7.3. Any act of retaliation by a person under the employment of Eyes of Africa shall constitute a breach of this policy and may result in disciplinary action and/or legal consequences under Tanzanian law.


7.4. Where applicable, a complainant may apply for protection measures in accordance with the provisions of Whistleblower and Witness Protection Regulations, including concealment of identity or other protective arrangements provided under Tanzanian law.

8. RECORD KEEPING AND REVIEW

8.1. Records of disclosures, investigations, and actions taken shall be maintained in accordance record-keeping requirements to be retained for the period of five years, such documents should be treated as confidential and must be kept as part of Eyes of Africa records.

8.2. Grievances and actions taken are documented and reviewed to identify systemic issues and support continuous improvement in responsible sourcing practices, the policy will be reviewed after every three years.

This Policy was approved by the Board of Directors and Signed for and on behalf by:

Signature: 
Full Name: FERENC MOLNAR
Designation: Managing Director
Date: 08/05/2026