



Whistleblower Policy

INGOT Metal Company Limited
Version 1.0
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INGOT WHISTLEBLOWER

INGOT Metal Company Limited is committed to maintaining the highest ethical standards and ensuring a respectful and lawful workplace and business environment. This policy provides guidance for all individuals associated with INGOT, including employees, contractors, suppliers, and partners, to report any unethical, illegal, or improper behavior without fear of retaliation.

PURPOSE OF THE POLICY

The purpose of this whistleblower policy is to provide a clear process for reporting concerns related to environmental practices, human rights, labor conditions, health and safety, and ethical conduct, including but not limited to anti-corruption, modern slavery, fraud, bribery, information security, and anti-harassment.

Whistleblowing refers to the act of reporting suspected or known misconduct, unethical behavior, or violations of law, company policies, or codes of conduct. This can involve environmental harm, human rights abuses, unsafe working conditions, or unethical business practices.

INGOT commits to:

1. **Protect Against Retaliation:** Ensure that no whistleblower faces retaliation for reporting in good faith. This protection extends to all individuals involved in the reporting and investigation process.
2. **Confidential Reporting Channels:** Provide anonymous reporting mechanisms to enable individuals to report concerns without revealing their identity.
3. **Thorough Investigation:** Conduct fair and thorough investigations into all reports of misconduct, ensuring confidentiality and impartiality throughout the process.
4. **Transparency and Accountability:** Share the findings of investigations on a need-to-know basis and take appropriate actions based on the outcomes.

Anonymous Reporting Channel

To report a concern anonymously, please use the following contact:

Email: reporting@ingot.ca



SCOPE OF THE POLICY

This policy applies to all employees, contractors, partners, suppliers, and other stakeholders associated with INGOT. It covers all instances of whistleblowing, including reports related to environmental issues, human rights, and ethical violations.

UNDERSTANDING RETALIATION

Retaliation refers to any adverse action taken against an individual for reporting a concern or participating in an investigation. Examples include, but are not limited to:

- Threats, intimidation, or harassment
- Demotion, suspension, or termination
- Unfavorable changes in job responsibilities
- Withholding benefits or compensation
- Exclusion from important meetings or opportunities
- Subtle forms of discrimination, such as isolation or mockery

REPORTING PROCEDURES

INGOT values transparency and accountability. Individuals are encouraged to report any suspected violations or concerns through the following channel.

TO REPORT A VIOLATION OF THIS POLICY PLEASE EMAIL:

REPORTING@INGOT.CA

INVESTIGATION

Upon receiving a report, INGOT will:

- Assign an investigator to review the concern
- Ensure confidentiality and protect the identity of the whistleblower
- Conduct a fair and unbiased investigation
- Communicate findings and actions taken to the whistleblower, where appropriate

CONFLICT OF INTEREST

If the reported concern involves an individual responsible for handling the investigation, they will be excluded from the process to maintain impartiality.

IMPLEMENTATION AND COMMUNICATION

The Corporate Secretary will ensure the effective implementation of this policy. Key measures include:

- Communicating the policy to all employees and stakeholders
- Establishing systems for reporting and addressing concerns
- Ensuring confidentiality throughout the reporting and investigation process



- Reviewing and updating the policy periodically to ensure its effectiveness

CONSEQUENCES & POLICY VIOLATION

Individuals who engage in retaliation or who violate this policy will face disciplinary action, up to and including termination of employment or contract.

RESPONSIBILITY

The Corporate Secretary is responsible for monitoring and updating this policy.

CORPORATE SECRETARY

For more information or to request this policy in an accessible format, please contact us.

Email: reporting@ingot.ca