



INTEGRITY LINE DIRECTIVE

PURPOSE

At Cementis Group, we champion our foundational principles: **Trust**, **Respect**, and **Innovation**. Guided by the principles of Trust and Respect, we are dedicated to ethical behavior, transparency, and accountability in every action. Our commitment to Innovation means we seek to continually improve our business practices.

As part of this endeavor, we encourage all employees and stakeholders to seek guidance on ethical conduct and to report any instances of wrongdoing. Specifically, we expect employees to report any suspected ethical violations, financial misconduct, safety hazards, discrimination, or any other breaches of laws or regulations. Reporting such violations is not just an expectation; it is an obligation for all employees and is to be actively fostered by management. This policy provides guidance on how to report concerns.

REPORTING CHANNELS AND CONTENT

Reports should be made to a direct manager, to Human Resources, to Legal, or via email integrityline@cementis.io. You can also use hotlines within your country :

Mauritius: 465 21 50

Comores: 269 456 82 09

Mayotte et La Réunion : 0800008102

Reports must be truthful and should include specific facts (not opinions) related to the alleged violation. All reports to management will be forwarded to the Integrity-Line and recorded by external legal counsel.

CONFIDENTIALITY AND ANONYMOUS REPORTING, PROTECTION AGAINST RETALIATION

Cementis is committed to protecting the identity of anyone who makes a report. To the extent permitted by law, the identity of the reporter and the content of the report will remain confidential, disclosed only to those necessary for investigation and remedial action.

We accept anonymous reports and treat them with the same seriousness as identified reports. However, to ensure accuracy and thoroughness, we encourage you to identify yourself if you feel comfortable doing so. Cementis strictly prohibits retaliation against individuals who report concerns in good faith, and confirmed cases of retaliation will result in disciplinary action, including the possibility of termination.

INVESTIGATION PROCESS

Reports will be promptly and thoroughly investigated by the relevant department, which may include external legal counsel. Investigations will be conducted fairly, impartially, and confidentially. Those submitting reports may be contacted for additional information during the investigation.

DISCLOSURE OF FINDINGS

If investigations confirm activities prejudicial to Cementis, the findings will be reported to the Board of Directors of Cementis Indian Ocean Ltd. The Board will then take appropriate actions based on the results.

DISCIPLINARY ACTIONS

Employees found to have violated Company policies, laws, or regulations will face disciplinary actions in accordance with applicable employment contract laws.

POLICY REVIEW

This policy will be available on the Cementis internal webpage. Annually, the CEO will communicate its importance via email to all employees. New employees will receive training on the policy, and all employees will undergo general training every two years. The policy will be reviewed every three years to ensure its effectiveness, relevance, and alignment with evolving legal and industry standards.