

# TRIMCO GROUP



TRIMCO GROUP

# Whistleblower Framework

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## **INTRODUCTION**

This Trimco Group Whistleblower Framework (“Framework”) consists of a guideline and a policy.

Trimco Group (“TRIMCO”) wishes to have an open culture, where everyone can freely stand up and report their reasonable suspicion or knowledge about any potential irregularities or illegitimacies in relation to TRIMCO’s activities, employees, manufacturers etc.

In certain cases of the aforementioned type, reporting may not be conducted through TRIMCO's usual communication channels. This is why TRIMCO has implemented an internal whistleblower system called the 'Ethics Hotline.'

### **Scope**

This Framework applies to all employees, directors, officers, temporary workers including but not limited to consultants, contractors etc. who work on our premises, as well as business partners (collectively, “you”) of TRIMCO, its wholly-owned subsidiaries, and any other controlled affiliate of TRIMCO. Collectively, these entities, along with Trimco Group and its wholly-owned subsidiaries are referred to as “TRIMCO”, “we”, “us”, “our”. This Framework is applicable unless a controlled affiliate has established its own policies that align with the provisions outlined herein.

TRIMCO and its affiliates are dedicated to upholding with the highest ethical standards. This Framework outlines essential key principles and standards, along with supporting key supporting guidelines, policies and procedures, to address ethics and integrity in our business practices. These principles are intended to serve as a guide for your conduct.

### **Communication**

This Framework is shared with all TRIMCO employees and is also communicated to relevant TRIMCO business partners. It may be presented as a standalone policy, included in the relevant agreement, or both.

In locations where English is not an official language, the local entity that employs the staff communicates this Framework in the relevant local language. However, this English version remains the definitive reference.

This Framework should be read in conjunction with all other TRIMCO policies, especially our Trimco Group Code of Business Conduct and Ethics, Trimco Group Anti-Bribery and Anti-Corruption Policy and Trimco Group Gift, Entertainment and Hospitality Policy.

# 1. TRIMCO GUIDELINE FOR THE ETHICS HOTLINE

## 1.1 Establishment of an internal whistleblower system

The Ethics Hotline was established by TRIMCO on 17<sup>th</sup> of December 2023 in compliance with the EU Whistleblower Directive.

TRIMCO's employees, and other related persons who have access to work related information may report relevant matters to the Ethics Hotline, as outlined in point 2.3.

## 1.2 Establishment of reporting channels

You can report to the Ethics Hotline online via: [EthicsPoint - Trimco](#) or by phone using your country local number, which you can be found here: [TRM-Departments - Global Policies - All Documents \(sharepoint.com\)](#).

Both reporting methods ensure confidentiality regarding the identity of the whistleblower, the reported individual, and any third party mentioned in the report, while preventing unauthorized access to the information submitted.

## 1.3 Establishment of an internal whistleblower entity

TRIMCO has appointed an internal whistleblower entity (the "Entity"), composed of a select group of entrusted and authorized members. These individuals are the sole recipients and handlers of reports. The Entity is currently constituted by the following:

William Tan william.tan@trimco-group.com +852 2484 2211 Group General Counsel & Compliance	Lavina Mehta lavina.mehta@trimco-group.com +852 2484 2021 Global Chief HR Officer
Amie Tang amie.tang@brookfield.com SVP, Legal	Philippe Lascar philippe.lascar@brookfield.com SVP, Internal Audit

The Entity is established to maintain independence and prevent conflicts of interest. Its members do not receive instructions from TRIMCO regarding how to handle or follow up on specific reports.

TRIMCO has established internal guidelines for case handling within the Ethics Hotline, including procedures for determining reasonable actions. The Entity functions independently and remains autonomous from the daily operations of the board of directors. This allows reporting to occur directly to the Entity, bypassing standard procedures such as approaching a line manager or country manager.

Members of the Entity receives a written instruction regarding their nomination, including their tasks regarding receipt of reports, contact with the whistleblower, confirmation of receipt of reports, to follow up on receipts of reports and to give feedback to the whistleblower. They also receives a written instruction about the statutory confidentiality they are subject to.

#### **1.4 Accept of anonymous reports**

Anonymous reports are accepted and processed on the same conditions as reports in which the Entity knows the whistleblower's identity.

#### **1.5 Information to employees**

Under TRIMCO's Whistleblower Policy, point 2 outlines the procedure for reporting concerns to the internal Ethics Hotline.

#### **1.6 Record**

A record of processing activities related to the Ethics Hotline will be established in accordance with GDPR Article 30(1).

#### **1.7 Audits**

The Ethics Hotline will undergo annual audits and controls to ensure that TRIMCO maintains written documentation of its establishment and procedures.

## 2. TRIMCO WHISTLEBLOWER POLICY

The TRIMCO Whistleblower Policy will be referred to as “Policy” throughout this Framework.

### 2.1 Purpose

The Ethics Hotline is designed to empower employees to report reasonable suspicions or knowledge of irregularities, illegitimacies, or serious concerns related to TRIMCO without fear of negative repercussions on their employment. It aims to protect individuals who report in good faith and enhance the likelihood of identifying errors, irregularities, or misconduct as early as possible.

This Policy aims to provide a clear understanding of how the Ethics Hotline operates, including the circumstances under which reports can be made and the process for handling them. By offering comprehensive information, potential whistleblowers can make informed decisions about if, how, and when to report.

### 2.2 Alternative to usual channels of communication

The Ethics Hotline serves as an voluntary alternative to the standard communication channels. You have the choice to report your knowledge or concerns either through Ethics Hotline or by reaching out to TRIMCO management directly.

It is important to be aware that the statutory protection granted under applicable legislation only applies if reports are made in accordance with legal requirements specifically through Ethics Hotline.

### 2.3 What can be reported?

The Ethics Hotline covers a defined scope of reportable circumstances, which fall into three main categories:

1. Breaches of the EU laws within the Directive
2. Other serious violations of other laws
3. Other serious circumstances

You can read more about each category below.

Reports concerning circumstances that occurred before the establishment of the Ethics Hotline cannot be dismissed by the Entity, provided they fall within the defined scope of the Ethics Hotline.

#### **Category 1 – Breaches of the EU laws within the Directive:**

Any breach of the EU law within the Directive must be processed by the Ethics Hotline regardless of its severity. There is no minimum threshold for these reports, meaning every breach is eligible for submission. Since EU laws may be amended or replaced, any modified or newly enacted legislation will automatically fall within the scope of the Ethics Hotline. Breaches of the EU laws within the following areas are covered:

(i) public procurement; (ii) financial services, products and markets including prevention of money laundering and terrorist financing; (iii) product safety and compliance; (iv) transport safety; (v)

environmental protection; (vi) radiation protection and nuclear safety; (vii) food and feed safety, animal health and welfare; (viii) public health; (ix) consumer protection; (x) protection of privacy, personal data, as well as security of network and information systems.

Breaches are also covered in the following circumstances:

(i) breaches affecting the financial interests of the EU, (ii) breaches relating to the internal market, including breaches of EU competition and State aid rules, as well as , as well as corporate tax violations. This also encompasses arrangements designed to gain a tax advantage that undermines the intent or objectives of applicable corporate tax laws.

**Category 2 – Other serious breaches of other law:**

Other significant breaches of national and EU laws, which falls outside the material scope of the Directive, are still covered under the Ethics Hotline. A breach is deemed serious if its disclosure serves the public interest.

This may include for instance (i) information related to criminal offences (ii) neglect of confidentiality and statutory obligations to act (iii) misuse of financial resources (iv) theft (v) fraud, fraudulence, data fraud and mandate fraud (vi) document forgery (vii) embezzlement, bribery or blackmail (viii) violation of financial and accounting laws (ix) serious breach of the industrial safety and (x) hacking, interception of telecommunication or recording conversations unlawfully, etc.

Minor breaches or reports concerning the whistleblower's own employment are generally not within the scope of the Ethics Hotline. Exceptions include cases such as sexual harassment which is addressed under the provisions below.

The Entity shall, in every single instance, conduct a thorough assessment to determine whether the report qualifies as a serious breach of law.

**Category 3 – Other serious circumstances.**

Reports concerning other significant circumstances, which do not fall under the scope of a specific legal breach, are also included within the remit of the Ethics Hotline. The criteria for determining whether a circumstance is deemed serious align with those outlined above under category 2.

This category encompasses cases such as (i) sexual harassment (ii) other abusive person-related conflicts at the workplace including racial discrimination or abusive discrimination based on political or religious views, national or social origin, economic conditions, language, gender, or (iii) gross and/or repeated violation of internal procedures, guidelines, policies and compliance regulations.

## **2.4 Circumstances that cannot be reported**

Minor circumstances should not be reported to the Ethics Hotline. This includes, but is not limited to, less serious breaches of internal guidelines such as rules regarding sick leave, dress code, or personal use of office supplies etc. These matters are typically better handled through internal HR processes or direct communication with supervisors rather than escalating them to the Ethics Hotline.

Person-related conflicts at the workplace are generally not classified as serious circumstances unless they involve abusive behavior or harassment. Such cases warrant special attention and action due to their severity, whereas other interpersonal disagreements may typically be resolved through standard workplace procedures or mediation.

Information about circumstances not covered by the Ethics Hotline, in accordance with the rules and guidelines in force, may be submitted to the line manager, the HR-department or a staff representative.

If you report circumstances that are outside the scope of the Ethics Hotline, you will be informed accordingly. The Entity will not forward your report to the right person or department. Therefore, if your report is rejected by the Ethics Hotline, it becomes your responsibility to directly report the matter to your line manager or HR. You will be notified of this decision.

## **2.5 Who can report?**

All employees of TRIMCO, including members of the executive committee, the board of directors, and other TRIMCO affiliated individuals, with access to work-related information, are eligible to report to the Ethics Hotline.

Other TRIMCO related individuals may include unpaid interns and trainees, employees of manufacturers and subcontractors, former employees of TRIMCO, manufacturers or subcontractors who have gained access to information through work related activities. This also extends to candidates who, while not yet formally affiliated with TRIMCO, report offences that came to their knowledge during the recruitment process or other precontractual negotiations.

## **2.6 Who can be reported?**

Offences or potential offences committed by employees of TRIMCO including members of the executive committee and board of directors, as well as offences committed by other persons with relation to TRIMCO, can be reported to the Ethics Hotline.

Offences or potential offences that are not related to a single individual, but for instance are due to a fundamental (system)error by TRIMCO, can also be reported to the Ethics Hotline.

## **2.7 The procedure for reporting**

You can choose to lodge a report online [EthicsPoint - Trimco](#) or by phone.

## **2.8 Confidentiality and anonymity**

Disclosing your identity when reporting to the Ethics Hotline is entirely voluntary. However, if TRIMCO is unaware of the whistleblower's identity, the ability to process the report and take appropriate follow-up actions may be limited. For this reason, we recommend including your identity in the report to facilitate a more effective response.

Reports submitted to the Ethics Hotline will be handled with utmost confidentiality and discretion by TRIMCO. The whistleblower's identity, along with any information that could reveal their identity, will be safeguarded by the Entity. Furthermore, individuals responsible for receiving and processing the report are legally bound by statutory confidentiality regarding the details of the report.

When necessary, your identity will only be disclosed to parties outside the Entity with the explicit consent of the whistleblower subject to the provisions below.



Even without the explicit consent of the whistleblower, their identity may be disclosed to the police and other public authorities when such a transfer is deemed necessary and proportional to prevent offences, or to ensure the right to defense for individuals involved. As a general rule, the whistleblower will be informed prior to such a transfer.

Other information contained in the report can also only be disclosed if it is necessary for the follow up process or to prevent offences.

As whistleblower, you should be aware that, even if your report is submitted anonymously, the report or the subsequent investigations may inadvertently reveal your identity. Therefore, we cannot guarantee complete anonymity throughout the entire process.

## **2.9 How we register and process reports**

All reports are documented in accordance with the statutory confidentiality obligations that the Entity is subject to by law.

In the case of oral reports, TRIMCO will document them through by an accurate summary of the call. The whistleblowers have the option to review, amend and approve the summary by signature. However, this step is entirely voluntary and left to the discretion of the whistleblower.

The whistleblower will receive a confirmation acknowledging receipt of their report no later than 7 days after the Entity has received it.

All reports are received and handled by the Entity, which comprises of a select group of entrusted employees. These employees are trained to maintain strict confidentiality, process reports thoroughly, and ensure proper follow up. Whistleblowers will receive feedback within three months of submitting their report.

The feedback should include details about the follow-up conducted, along with a clear rationale for the specific actions taken. The Entity has the discretion to determine the most appropriate method for addressing the reporting.

## **2.10 Appeal to report internally**

We encourage you to report any knowledge or suspicion of offences using our internal reporting system, the Ethics Hotline. Please note that you are protected against reprisals, your identity will remain secure, and your report will be treated with utmost confidentiality.

However, the choice to report internally or externally ultimately rests with the whistleblower.

## **2.11 External reporting**

Many countries have implemented independent external whistleblower systems designed to receive and process reports. The type of information that can be submitted through these external whistleblower channels is identical to what can be reported via the internal Ethics Hotline. For further details, please refer to point 2.3.

## **2.12 Rights of the whistleblower**

Whistleblowers are protected, when the following criteria are met:

- a) The report is submitted either through the Ethics Hotline or an external whistleblower channel.
- b) At the time of reporting, you have reasonable grounds to believe that the information provided is accurate and fall within the scope outlined in point 2.3.

In essence, whistleblower must act in good faith when reporting. Submitting report in bad faith may be unlawful and could lead to consequences for the whistleblower. This includes knowingly providing false information, particular with the intent to harass or harm others.

If you report in good faith and in accordance with this Policy, you are protected by the confidentiality measures outlined in point 2.8. You are also safeguarded against any form of adverse treatment or reprisals. Furthermore such reporting is not considered a breach of statutory confidentiality and you will not incur any liability as a result.

It is important to note that the information you report must be obtained through lawful means.

## **2.13 Your rights if you are the reported person**

As a general rule, you will be notified, if a report concerns you. Notification will typically be provided when the report is received, and the Entity begins to follow up on it.

However, notification may be delayed or withheld under certain circumstances. This may occur if it is necessary for the investigation, follow-up process or if there is a reasonable, legitimate or actual interest such as protecting the whistleblower or others, that outweighs the reported person's interest in being notified.

If providing the notification would reveal the identity of the whistleblower, no notification will be issued.

## **2.14 Processing of personal data**

TRIMCO processes personal data when managing reports submitted through the Ethics Hotline in compliance with GDPR regulations.

If your personal data is processed, you are entitled to certain rights. However, these rights may be restricted due to confidentiality obligations.

If you are the reported person, your rights to receive information after GDPR Article 14 or access data after GDPR Article 15 may be limited or unavailable.

If you are the whistleblower, you have the right to know what information TRIMCO holds about you and request rectification of inaccurate information. In some cases you may also object to the processing of your data.

If TRIMCO determines that vital considerations outweigh your interest in exercising these rights, your rights may be further restricted.

## **2.15 Deletion of reports**

Reports outside the scope of the Ethics Hotline are deleted after the whistleblower (where possible) has been notified of the assessment and given a reasonable opportunity to provide comments and safeguard their interests.

Reports within the scope of the Ethics Hotline are retained only for as long as necessary and proportionate. Deletion is conducted based on an ongoing and case-by-case assessment.

In assessing whether a report should be retained or deleted, particular consideration must be given at a minimum, to the likelihood that individuals protected under the law may need to document the report. Additionally, TRIMCO's duty to follow up on received reports plays a crucial role in determination. This includes linking new reports to previously received ones when there is reason to believe the report in question may be corroborated by future submissions on the same matter, such as when multiple reports have already been filed on the subject.

As a result, there is no fixed deadline for report retention.

## NON-RETALIATION

Internal reporting is vital to TRIMCO's success, and is both encouraged and valued. As we conclude this Framework, we repeat our firm stance against any form of retaliation or retribution against any individuals who filed reports based on a reasonable, good faith belief that a violation has occurred or may occur in the future.

We expect all employees to feel empowered to speak up against breaches of this Framework, while company leaders and managers must lead by example ensuring adherence to a non-retaliation approach and the protection of all whistleblowers.

## DISCIPLINARY ACTION FOR FRAMEWORK VIOLATIONS

Please note that we reserve the right to take disciplinary action for violation of this Framework whether against the reported individual or any individual or others involved in the reported circumstances. The nature and specific of the violation will determine the appropriate course of action, which, in the most severe cases, may include immediate termination for cause. If warranted, legal proceedings may also be initiated against you.

## CONTACT

If you have any questions regarding this Framework, please contact:  
Legal & Compliance - [legal@trimco-group.com](mailto:legal@trimco-group.com)

## GOVERNANCE

Ultimate responsibility for compliance with this Framework at TRIMCO rests with our CEO, Amy Wan. Oversight of its implementation is managed by TRIMCO Legal & Compliance team, working in close corroboration with our business unit partners to ensure adherence across the group.

Owner of policy (TRIMCO entity)	Trimco Group (Hong Kong) Company Limited
Approved by (name and title)	William Tan, Group General Counsel & Compliance.
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