

# STRACON Group Holding Inc. Whistleblower Policy



## **Scope and purpose**

The Company's Code of Business Conduct & Ethics (the "Code") requires directors, officers and employees of the Company and its subsidiaries to observe high standards of business ethics and to comply with all applicable laws and regulations and the Company's policies in the conduct of their duties and responsibilities.

This Whistleblower Policy is intended to encourage and enable employees and others to raise concerns regarding violations or suspected violations of the Code within the Company or any of its subsidiaries, rather than seeking resolution outside the Company, without fear of retaliation.

## **No Retaliation**

No person who in good faith reports a violation or suspected violation of the Code shall suffer harassment, retaliation or adverse employment consequences. Anyone who retaliates against an individual who has reported a violation or suspected violation of the Code is subject to disciplinary action up to and including termination of employment, or termination of their status as a holder of an officer or a directorship.

## **Confidentiality**

Violations or suspected violations of the Code may be submitted on a confidential basis or may be submitted anonymously. The Company will treat all communications under this Whistleblower Policy in a confidential manner, except to the extent necessary to conduct a complete and fair investigation.

## **Reporting Violations**

It is the responsibility of all directors, officers and employees to report violations or suspected violations of the Code in accordance with this Whistleblower Policy.

## **Reporting Violations Generally**

If an employee reasonably believes that a violation of a law, the Code, or any other Company policy has occurred or may occur, the employee is encouraged to speak to his or her supervisor or a Human Resources representative. The person accepting the report will promptly contact the Company's Internal Audit Corporate Manager or Corporate Secretary who will assist in investigating the concern. If the employee is uncomfortable in talking to his or her supervisor or Human Resources representative or feels that a reported violation or suspected violation of the Code has not been properly acted upon, the employee may directly contact the Company's Internal Audit Corporate Manager or Corporate Secretary, who will investigate the matter, together with the General Counsel within the Company's Peruvian branch. The employee may also use the confidential whistleblower hotline as detailed below.

## **Reporting Accounting and Auditing Complaints/Concerns**

An employee with concerns about questionable accounting or auditing matters may report such concerns to the Company's Internal Audit Corporate Manager, the Corporate Secretary or the Chairperson of the Audit & Risk Committee of the Board of Directors. The Internal Audit Corporate Manager or Corporate Secretary, as the case may be, will forward all such complaints to the Chairperson of the Audit & Risk Committee. Following a review of the complaint or concern, the Chairperson, where appropriate, will take steps to have the matter investigated and, if warranted, will request that the Board of Directors and/or management implement disciplinary action.

## **Resources for Reporting**

The Company provides a confidential whistleblower hotline (Chile 8000-0-0158, Peru 0800-0-0795, Mexico 800-123-3284, Colombia 0180-0752-2260, Canada 1-800-770-0946) and web-based link (<https://stracongroupteescucha.lineaseticas.com/accesseible>) via the Company's website, for employees, contractors, vendors and the general public to raise concerns related to potential violations of the Code, any Company policy or the law. The Company's Internal Audit Corporate Manager shall have sole access to communications received via these channels, and they will follow up on communications received. If a whistleblower report is intended for the Chair of the Chairperson of the Audit & Risk Committee, the Internal Audit Corporate Manager will forward such report to the appropriate Chair. If a whistleblower report is made anonymously, it is important that enough details are provided for the reported concern to be addressed.

For employees, the whistleblower hotline and web based link are designed to supplement existing reporting channels, not replace them.

## **Handling of Reported Violations**

Anyone submitting a report of a violation or suspected violation of the Code will receive acknowledgement of their report on a timely basis, unless a report is provided anonymously and no contact details are provided by the reporter. All reports will be promptly investigated and appropriate disciplinary action will be taken if warranted by the investigation.

Supervisors, Human Resources representatives, Internal Audit Corporate Manager, the Corporate Secretary, and the General Counsel within the Peruvian branch have an obligation to inform the CEO or the Chairperson of the Audit & Risk Committee of any reported Code violations or suspected violations on a timely basis.

### **Acting in Good Faith**

Anyone filing a report concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations which prove to have been made maliciously or knowingly to be false may result in disciplinary action.

### **Disciplinary Action**

If it is determined that an employee has violated the Code, disciplinary action will be taken against the employee, and depending on the nature and severity of the violation, such action may include termination of employment. Certain violations may also require the Company or its subsidiaries to refer the matter to criminal or civil authorities for investigation or prosecution.

Any supervisor, who directs or approves of conduct in violation of the Code, or who has knowledge of such conduct and does not promptly report it, is also subject to disciplinary action, up to and including termination of employment.

In the case of a violation by an executive officer or director, the non-impugned directors shall be responsible for determining what disciplinary measures are appropriate in the circumstances and making recommendations to the shareholders as necessary.



### **Lima**

Av. Santo Toribio 143 Ofc. 401  
San Isidro, Lima 27  
Peru

### **Santiago**

Isidora Goyenechea 3162, Ofc. 501  
Las Condes, Santiago  
Chile

### **Toronto**

Suite 910, 65 Queen St W  
Toronto ON M5H 2M5  
Canada

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[inquiries@stracon.com](mailto:inquiries@stracon.com)