

EKKIDEN GROUP WHISTLEBLOWING POLICY

1. Introduction

1.1. Objectives

Whistleblowing is one of the most effective ways to uncover corruption, fraud, mismanagement and other wrongdoing that threaten public health and safety, financial integrity, data security, human rights and environment. Ekkiden has implemented a Whistleblowing Procedure enabling every Collaborator to report in good faith actions that potentially contradict Ekkiden's legal obligations, the Code of Ethics, the Responsible Procurement Chart, the IT Chart or the Anti-Corruption Policy, under the conditions defined below.

Ekkiden expects its Collaborators to act in accordance with the laws, codes, professional standards, as well as applicable directives, policies, and procedures.

1.2. Definitions

- **Alert:** each report transmitted in good faith and in a disinterested manner by the Whistleblower, relating to a behavior of which the Whistleblower has had direct or indirect knowledge.
- **Collaborator:** refers to a natural person, director or member of staff of an Ekkiden entity, such as an employee (fixed-term contract and permanent contract), a trainee, or an intern. It also refers to shareholders, associates, holders of voting rights in the general assembly of an Ekkiden entity, members of administrative, management or supervisory bodies, Ekkiden's external and occasional staff (interim, service provider, subcontractor, auditor, agent, etc.) together with a natural person or member of a legal entity having an existing or planned direct or subcontracted business relationship with Ekkiden (clients, suppliers, agents, intermediaries...).
- **Committee:** refers to the group of individuals appointed for the treatment of the Alert.
- **Ekkiden:** refers to Ekkiden Group SA, a public limited company incorporated in Switzerland and having its registered office at c/o ELCA Informatique SA, Avenue Général-Guisan 70A, 1009 Pully, Switzerland, as well as any entity controlled directly or indirectly by it.
- **Personal Data:** any information relating to an identified or identifiable natural person.
- **Whistleblowing Procedure:** refers to all channels and measures set up by Ekkiden in order to allow the reporting of all Alerts in compliance with this Policy. Two channels



for reporting Alerts are available to all Collaborators: through a confidential channel and an anonymous channel.

- **Whistleblower:** every Collaborator, as a natural person, who discloses or reports, in a disinterested manner and in good faith, a violation of the Code of Ethics, the Responsible Procurement Chart, the IT Chart, the Anti-Corruption Policy and, more generally, a crime or an offense, a serious and manifest violation of an international commitment duly ratified or approved by the government of any of the countries where Ekkiden operates, laws or regulations, or any threat or harm to the public health and safety, financial integrity, data security, human rights and environment, of which the Whistleblower has had direct or indirect knowledge.
- **Whistleblowing Platform:** External platform used by Ekkiden in order to allow Collaborators to raise an Alert safely, and always having the possibility to decide to raise the Alert confidentially or anonymously.

1.3. Scope

This Policy applies to all Ekkiden Collaborators (regardless of their role, position, department). This Policy focuses on the treatment of Alerts, and covers their:

- Issuance.
- Reception.
- Analysis of admissibility.
- Closing of the Alert.

1.4. Responsibilities of the Committee

The Committee:

- Centralizes the Alerts and answers concerns related to the Alerts;
- Acknowledges receipt of the Alerts;
- Ensures the confidentiality of the Alerts and especially the confidentiality of the Whistleblower and the individuals subject to the report;
- Ensures the analysis of admissibility of the Alerts, determining if they are within the scope described in section 2.1 and informing the Whistleblower if necessary;
- Conducts awareness campaigns on a regular basis and ensures that Ekkiden's values are understood and applied by all Collaborators;
- Ensures the archiving of the information and documents related to the Alerts in compliance with the applicable local regulation, particularly in terms of protection of personal data (see section 3.3).

2. The Alerts and the Whistleblowing Procedure

2.1. What should be reported?



Collaborators can report any facts related to:

- Violations of Ekkiden Code of Ethics, Responsible Procurement Chart, IT Chart, and the Anti-Corruption Policy;
- Crimes or offences;
- Serious and manifest violations of an international commitment duly ratified or approved by the government of any of the countries where Ekkiden operates;
- Serious and manifest violations of an unilateral act of an international organization based on such a commitment;
- Serious and manifest violations of laws and regulations;
- Or serious threats or harm to public health and safety, financial integrity, data security, human rights and environment.

As an example, the Alerts can relate to the following subjects: corruption, anti-competitive practices, discrimination, fraud, workplace harassment or environmental violation. However, the Alert must not relate to matters covered by military secrecy, medical secrecy, or attorney-client privilege.

2.2. Who can raise an Alert?

The Whistleblower must be an Ekkiden Collaborator (as defined in section 1.2).

Furthermore, the Whistleblower must:

- **Have direct or indirect knowledge of the facts reported:** The Whistleblower must have obtained the information directly or indirectly in the course of his/her professional activities and must have reasonable grounds to believe that the information provided is likely to constitute an Alert that can be reported (according to section 2.1).
- **Act in a disinterested manner:** The Whistleblower must act with the objective to defend the public interest and not in his/her own interest; he/she must not receive any advantage nor financial compensation in return for the Alert.
- **Act in good faith:** The inappropriate use of the Whistleblowing Procedure can lead to disciplinary sanctions or judicial proceedings against their author. However, using the Whistleblowing Procedure in good faith, even if the reported information turns out to be inaccurate or does not lead to further proceedings, will not expose the author to a disciplinary sanction.

Making use of the Whistleblowing Procedure is a right that the Collaborators concerned can freely exercise, but its use remains optional. Therefore, not using the Whistleblowing Procedure will not have any consequences for Collaborators.

2.3. Content and Language of Alerts



Whistleblowers are advised to provide the facts, information, and documents to support their Alert, regardless of their format. This data, which must be directly related to the subject of the Alert, may include the following:

- The reason for raising the Alert;
- The identity of the individuals subject to the Alert;
- Each document considered necessary to support the Alert.

The only Alerts that will be taken into account are those strictly limited to the facts covered by this Policy, formulated in an objective manner, directly related to the scope of this Policy and strictly necessary for the verification of the allegations.

The identity of the Whistleblower will be protected and treated in a strictly confidential manner according to the conditions set out in section 3.2.

Collaborators can choose in which language they would like to make the Alert (English, French, Spanish or German).

2.4. How to raise an Alert?

Every Collaborator must feel free to discuss about the ways to raise an Alert as well as its content. Any question related to the interpretation of the scope of the Whistleblowing Procedure can be discussed with the Committee.

Ekkiden has implemented the Whistleblowing Platform to allow the Whistleblower to fill in a form in order to submit an Alert to the Committee. At that moment, a registration code for the Alert will be generated, which will allow the Whistleblower to follow-up on the Alert.

Two channels for reporting Alerts are available on Ekkiden's Whistleblowing Platform:

- **Confidential channel**: Collaborators can raise an Alert directly on the Whistleblowing Platform including their name and contact details. Only the Committee will have access to the personal data of the Whistleblower, and this personal data will be protected.
- **Anonymous channel**: Collaborators may choose to raise an Alert anonymously within the Whistleblowing Platform. In this case, the Whistleblowing Platform will create a chat between the Whistleblower and the Committee, but the Committee will not have access to the personal data of the Whistleblower.

The Whistleblowing Platform guarantees compliance with all the requirements of the Whistleblowing Directive (EU) 2019/1937, in particular confidentiality, anonymity and data protection.



In addition, Collaborators may choose to report any information to the competent judicial or administrative authority, professional order or EU body, or make it public, regardless of whether they have already issued an internal Alert. This may occur in cases of serious and imminent danger or when there is a risk of irreversible damage.

2.5. Management of Alerts

- **Centralization of the Alerts:** Regardless of the channel used to make an Alert (Confidential or Anonymous channels), all Alerts are reported to the Committee.
- **Reception of the Alert:** Once the Alert is submitted, an email acknowledging receipt of the Alert is sent by the Whistleblowing Platform within seven (7) days of the issuance of the Alert.
- **Admissibility of the Alert:** Each Alert is subject to a preliminary analysis, which is kept confidential, to determine whether the Alert falls within the scope of section 2.1:
 - The Alerts out of the scope of section 2.1 cannot be treated within the Whistleblowing System; the Whistleblower will be notified and guided towards the appropriate channels.
 - The Alerts within the scope of the Whistleblowing System will be treated in accordance with this Policy.

2.6. Investigation

If the facts reported are within the scope of the Whistleblowing Procedure, the investigation of the Alert is carried out using means (interviews, data searches, etc.) that may vary depending on the context and the nature of the subject.

The Committee may contact the local Ekkiden entity to which the facts pertain, as well as various persons (employees, customers, suppliers) in order to obtain the information, data and documents necessary to process the Alert. They may also call on the appropriate internal and/or external experts (human resources department, lawyers, chartered accountants, analysts, etc.).

For all these contacts and communications, information relating to the existence and content of the Alert is only communicated to the extent strictly necessary.

Furthermore, the wording used to describe reported facts should reflect their alleged nature. The person targeted by the Alert is presumed innocent throughout the investigations.

2.7. Communication with the Whistleblower

Ekkiden implements all the necessary means to treat the Alerts, including by communicating with the Whistleblower in order to obtain sufficient information to



analyze the reported facts.

Additional information can be requested, or questions can be asked to the Whistleblower by communicating directly with her/him via the chat on the Whistleblowing Platform, either if the Whistleblower chose the Confidential or the Anonymous channel.

2.8. Closing of Alerts

At the conclusion of the investigation phase, the Committee will determine the appropriate actions to be taken regarding the Alert. A decision will be taken whether or not to commence disciplinary actions and/or legal proceedings. Once a formal decision is taken, the Alert will be closed.

Additionally, the Alert will be closed if the reported facts have not been proven during the investigation phase, do not constitute an infringement, or do not require the implementation of any measures or actions.

The Alert must be processed and closed within three (3) months from the date of acknowledgement of receipt. The Whistleblower must be notified of the closure of the treatment of the Alert once it is completed.

At the closure of the Alert, the retention and anonymization of personal data within the Whistleblowing Platform shall be ensured in accordance with the legal provisions (see section 3.3.3.).

3. General Principles

3.1. Non-retaliation

Ekkiden is committed to a non-retaliation principle; as such, no retaliatory measures shall be taken against any Whistleblower having raised an Alert in good faith.

Ekkiden does not tolerate any form of retaliation against Whistleblowers, such as:

- Suspension, lay-off, dismissal or equivalent measures
- Demotion or withholding of promotion
- Transfer of duties, change of location of place of work, reduction in wages or change in working hours
- Withholding of training
- A negative performance assessment or employment reference
- Imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty
- Coercion, intimidation, harassment or ostracism
- Discrimination, disadvantageous or unfair treatment
- Harm, including to the person's reputation, particularly in social media, or financial



- loss, including loss of business and loss of income
- Early termination or cancellation of a contract for goods or services

Disciplinary measures or sanctions can be taken against the author(s) of retaliation actions.

3.2. Confidentiality

The Whistleblower's identity and that of the person subject to the Alert remains confidential throughout its treatment, in accordance with applicable laws and regulations. In such context, any person involved in the management of Alerts receives specific training and is bound to an enhanced confidentiality obligation.

The Committee and authorized internal and/or external experts shall not use the data inappropriately and commit to respect the data retention period in accordance with applicable laws and regulations.

Any elements that may allow to identify the Whistleblower cannot be disclosed, except to the judicial authorities and only with the consent of the Whistleblower.

Any elements that may allow to identify the person involved by the facts of an Alert cannot be disclosed, except to the judicial authorities if the Alert is followed by a legal action.

3.3. Protection of Personal Data

3.3.1 Purpose of Data Processing

The Whistleblowing Procedure involves the processing of Personal Data. Personal Data collected in this context will be processed solely for the purpose of assessing, investigating, and resolving the Alerts.

3.3.2 Personal Data Collected

Information collected will be strictly limited to Personal Data necessary for the assessment and management of the Alert. This may include details about the reported Alert and information allowing for the identification of individuals involved.

Only the following categories of Personal Data can be processed:

- Name, e-mail address, phone number of the Whistleblower and his/her relationship with Ekkiden;
- Identity and functions of the individuals involved by the facts of the Alert;
- Identity and functions of individuals that may be aware of the facts of the Alert;
- Identity and functions of the individuals involved in the reception or the treatment of the Alert;
- The facts that are being reported;



- Elements of information collected during the verification of the reported fact;
- Summary report of the verification process;
- Follow-up actions related to the Alert.

3.3.3 Personal Data Retention

Personal Data is retained according to applicable local laws and regulations and Ekkiden's rules and procedures on the retention of Personal Data. Personal Data collected will be retained for the duration necessary for the investigation and closing of the Alert. Once this period has expired, the data will be deleted unless legal requirements dictate otherwise.

In this context, Personal Data will be retained as follows:

- When an Alert does not fall within the scope of the Whistleblowing System (as described in section 2.1), the related Personal Data will be immediately deleted or anonymized and archived;
- When no follow-up is given to an Alert, following the closure of investigations in accordance with the laws and regulations in force, the Personal Data are deleted or archived, after anonymization;
- When the Alert is followed by disciplinary or judicial proceedings, Personal Data is kept until the end of the proceedings or until the lodging of any appeals against the decision;

Personal Data may be kept for a longer period, in an intermediate archive, if Ekkiden has a legal obligation to do so (for example, to meet accounting, social security or tax obligations), or for evidential purposes in anticipation of a possible audit or dispute.

3.3.4 Personal Data Sharing

Information related to reports will only be disclosed to individuals involved in the investigation and resolution, and only to the extent necessary for these activities. No information will be shared unauthorizedly.

In addition to the individuals authorized to process the Personal Data as part of their assignment, Ekkiden may communicate data:

- To the group entity to which the facts relate and/or to any internal and/or external experts (human resources department, lawyers, chartered accountant, analysts, etc.) that Ekkiden may call on to process the Alert.
- Where applicable, data may be sent to the judicial authority, provided that:



- Any elements that may identify the Whistleblower can only be disclosed to the judicial authorities with the consent of the Whistleblower;
- Any elements that may identify the person implicated by an Alert can only be disclosed if the Alert is followed by a legal action.

3.3.5 Transfer of the Data outside of the European Union

For the purpose of treating the Alert, Personal Data is hosted in the European Union. Nevertheless, it can be transferred by Ekkiden to other entities of Ekkiden registered in countries within or outside of the European Economic Area (EEA).

Ekkiden ensures that such transfers are carried out by Ekkiden in compliance with applicable personal data protection regulation and only to countries offering an adequate level of data protection, following an adequacy decision from the European Commission.

3.3.6 Rights of Data Subjects

The Whistleblowing Procedure guarantees the confidentiality and the respect of the rights of the subjects throughout the treatment of Alerts.

The Committee informs the Whistleblower upon reception of the Alert. Accordingly, the person subject to an Alert is informed that Personal Data is being processed as soon as the Alert is registered. This information is delivered within one month following the Alert, unless it is likely to make impossible or seriously compromise the purposes of the processing (for example, risk of destruction of evidence relating to the Alert). In this case, the person subject to an Alert is only informed when the risk is eliminated.

Any individual identified in this Policy, whether the Whistleblower or an individual subject to an Alert, has the right to access his/her Personal Data and to request the correction or deletion of personal information if it is incorrect, incomplete, ambiguous or outdated. Any identified person may also request the rectification or erasure of their Personal Data under the conditions and limits provided for by the applicable regulations. They may also object to the processing or request its limitation. These rights may be exercised by writing to the following address: privacy@ekkiden.com

It should however be noted that the individual subject to an Alert can under no circumstances obtain information regarding the identity of the Whistleblower, based on the right to access Personal Data.

If, after contacting Ekkiden, the data subject considers that their rights are not respected or that the processing does not comply with the data protection rules, they may lodge a complaint to the competent supervisory authority.

3.3.7 Security and Confidentiality of Personal Data

As a data controller, Ekkiden commits to implementing appropriate technical and



organizational measures to ensure the security and confidentiality of Personal Data collected in the context of Whistleblowing Alerts.

4. Contacts

Entity:

Ekkiden Group SA
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1009 Pully
Switzerland

E-mail address: whistleblowing@ekkiden.com

