

Whistleblower Policy



Solutions30

Solutions for New Technologies

1. INTRODUCTION

Solutions 30 SE (**SOLUTIONS 30** or the **Company**) and its subsidiaries (together to be referred to as **SOLUTIONS 30 Group**) have established and adopted this global whistleblower policy (the **Whistleblower Policy**) to guarantee the **highest possible standards of openness, honesty, integrity, ethics and accountability**.

All organizations can face the risk of things going wrong or of unknowingly harboring malpractice. By encouraging a culture of openness, honesty, ethical behavior and accountability within the organization, we believe that we can help prevent such situations from occurring. It is our duty to identify such situations and take appropriate measures to remedy them.

We expect employees and others that we deal with who have **serious & genuine concerns** about any aspect of the Company's work to come forward and voice those concerns. We would like to ensure via this Whistleblower Policy that employees and others that we deal with are confident that they can raise these concerns without fear of reprisals, in the knowledge that they will be taken seriously and that the matters will be investigated appropriately **on a confidential basis**.

2. OBJECTIVE & SCOPE

The Whistleblower Policy establishes the procedures under which individuals, who have **reasonable grounds to believe** that an incident of workplace malpractice is **occurring or is likely to occur** within SOLUTIONS 30 Group, are able to raise their concerns.

In particular, the objective of this policy is to provide means for the Whistleblowers (as defined below) to report an unlawful act or omission that constitutes, or may constitute a violation of – or an inducement to violate – laws and regulations, the values and principles established in the code of conduct of Solutions 30 Group (the **Code of Conduct**), internal control principles, Company policies/procedures, and/or that could – in the course of relations with one or more of the Group companies – cause any type of harm (e.g. economic, environmental, to safety of workers or of third parties, or merely reputational) to the Group companies and their customers, shareholders, partners, third parties and, more generally, the community.

3. DEFINITIONS

3.1 Malpractice: For the purposes of this Whistleblower Policy, SOLUTIONS 30 considers the following matters to constitute Malpractice:

- An unlawful act, whether civil or criminal, being committed, or is likely to be committed; or
- Breach of the SOLUTIONS 30 Code of Conduct; or
- Breach of or failure to implement or comply with any SOLUTIONS 30 policy; or
- Unprofessional conduct not complying with established standards of practice; or
- Questionable accounting, fraud or auditing practices; or
- Manipulation in operational performance reporting; or
- Abuse of power or authority for any unauthorized or ulterior purpose; or
- Unfair discrimination in the course of the employment or provision of services; or
- Conflicts of interest etc.

The Whistleblower Policy does not cover concerns about poor or unfair management, inefficient systems or other operational feedback. Employees wishing to raise issues relating to these areas should do so either by contacting their direct manager or, if they believe it is appropriate, to the respective HR department.

3.2 Management Board: the corporate body of the SOLUTIONS 30 elected by the Supervisory Board, which is entrusted with the management and general affairs of SOLUTIONS 30.

3.3 SOLUTIONS 30: A European Company (société européenne) incorporated and existing under the laws of Luxembourg, having its registered office at L-2418 Luxembourg, 3, rue de la Reine, Grand-Duchy of Luxembourg, and registered with the Luxembourg Register of commerce and companies under number B 179.097.

3.4 SOLUTIONS 30 Group: SOLUTIONS 30, which is the parent company of the group, and all its subsidiaries.

3.5 Supervisory Board: means the supervisory board of the Company elected by the shareholders, which main role is the permanent supervision of the Management Board.

3.6 Whistleblower: An individual who alleges a wrongdoing by his or her employer or other person of the sort that violates law or tends to injure another. Whistleblowers at SOLUTIONS 30 may be:

- 1) SOLUTIONS 30 employees,
- 2) SOLUTIONS 30 customers, suppliers, partners, consultants, shareholders or subcontractors.

3.7 Whistleblower Report: A report made by the Whistleblower containing information of possible Malpractice such as unlawful actions or omissions that constitute, or may constitute, a violation or inducement to violate laws and/or regulations, values and/or principles established in the Code of Conduct, the internal control principles and in company policies and/or procedures. See details in section 5.3 below and Annex for template Whistleblower Report.

4. WHISTLEBLOWING PROCEDURE

4.1 Whistleblowers who discover or otherwise become aware of a possible Malpractice such as unlawful conduct or irregularities committed by parties who have relations with one or more Group companies in the course of their working activities or that have an impact on said working activities, must follow this procedure by immediately reporting the actions, events and circumstances that they believe, in good faith and on the basis of reasonable grounds, have caused said violations and/or actions contrary to the Group's principles.

4.2 As a general guideline, the Whistleblower should promptly report concerns regarding reportable matters to their immediate supervisor in the first instance. If the Whistleblower is uncomfortable doing so or believes that it is inappropriate to do so under the circumstances, he or she may also formalize their complaint or concern in a Whistleblower Report.

4.3 The following process should be followed:

- (i) Whistleblower formalizes his/her concerns in a formal Whistleblower Report. See Annex to this policy for template.
- (ii) All reports should be sent by email to whistleblower@solutions30.com. It goes to the Group Head of Legal (who reports to the Management Board).
- (iii) Whistleblower Report may be anonymous however it is preferable for the Whistleblowers to reveal their identity for the sake of effective investigation and necessary measures can be taken to preserve confidentiality if appropriate.

(iv) Even if anonymous, the Whistleblower Report must be detailed and documented, so as to provide useful and appropriate information to effectively verify the validity of the events reported. Where this information is known to the Whistleblower, it is particularly important for the Whistleblower Report to include the following:

- a detailed description of the events that occurred;
- the date and place of the event;
- the names and job positions of the persons involved, or information that enables their identification;
- the names of any other parties who can attest the actions set out in the report;
- reference to any documents that could confirm that the reported actions did occur.

4.4 Individuals who, for any reason, receive information about an alleged violation must:

- (i) keep the information received confidential,
- (ii) encourage the Whistleblower to follow the Whistleblowing procedures set forth in this policy;
- (iii) if the Whistleblower Report is received in writing, forward it immediately and exclusively to the email address: whistleblower@solutions30.com, in all cases refraining from carrying out any independent analysis and/or investigation.

4.5 SOLUTIONS 30 is committed to investigating Malpractices fully, fairly, quickly and confidentially where the circumstances permit. The length and scope of the investigation will depend on the subject matter of the concern.

4.5.1

Investigator can on its own escalate the concerns to the next recourse, when deemed fit, based on the initial assessment & gravity of your concern. Where appropriate, the concerns may be:

4.5.2

- (i) referred to Chairman of the Supervisory Board;
- (ii) referred to an independent auditor
- (iii) referred to the Police or other law enforcement authorities

4.5.3

In order to protect the Whistleblowers and those suspected of the alleged wrongdoing, an initial enquiry will be made to decide whether a detailed investigation is appropriate and, if so, what form it should take. If urgent action is required; this may be taken before any investigation is conducted. The overriding principle, which SOLUTIONS 30 will have in mind, is the interest of the Company and its shareholders.

Whistleblower will, unless circumstances do not permit it, be told what action SOLUTIONS 30 has decided to take and must treat any such information with the strictest confidence.

5. CONFIDENTIALITY & NO RETALIATION

5.1 The Group encourages Whistleblowers to promptly report possible unlawful conduct or irregularities, and in doing so Solutions 30 Group guarantees the confidentiality of the Whistleblower Report and the information it contains, as well as the anonymity of the Whistleblower or sender, if applicable, even if the Whistleblower Report is subsequently proven to be incorrect or unfounded.

- 5.2** We recognize that concerns made under this policy may involve highly confidential and sensitive matters and that the Whistleblower may prefer to make an **anonymous reporting**. Proper investigation may prove impossible if the investigator cannot obtain further information or ascertain whether the disclosure was made in good faith. It is preferable for Whistleblowers to reveal their identity and necessary measures can be taken to preserve confidentiality if appropriate.
- 5.3** Any kind of threat, retaliation, penalty or discrimination against the Whistleblower or the reported party – or anyone who has participated in the investigation into the validity of the Whistleblower Report – will not be tolerated.
- 5.4** Solutions 30 Group reserves the right to take the appropriate actions against anyone who retaliates or threatens to retaliate against Whistleblowers who have submitted Whistleblower Reports in accordance with this Whistleblower Policy, without prejudice to the right of the affected parties to seek legal protection if the Whistleblower is found to be criminally or civilly liable for falsehoods in their statements or reports.
- 5.5** Whistleblower making a disclosure or raising a concern under this Whistleblower Policy will be protected if he or she:
- (i) discloses the information in good faith
 - (ii) believes it to be substantially true
 - (iii) does not act maliciously nor makes false allegations
 - (iv) does not seek any personal or financial gain

However, it is important for anyone contemplating making allegations to ensure that they are **sincere and substantiated**. No allegations should be made maliciously or with the knowledge that they are false.

- 5.6** Any abuse of this Whistleblower Policy, by raising deliberately false, unfounded or malicious allegations with personal interest will mean that the individual loses the protection provided under this policy and may result in disciplinary action, up to, and including dismissal for cause.
- 5.7** It is understood that the Group may take appropriate disciplinary and/or legal measures to protect its rights, assets and reputation against anyone who, in bad faith, has made false, unfounded or opportunistic Whistleblower Reports and/or has made such reports for the sole purpose of defaming, slandering, or causing damage to the reported party or to other parties mentioned in the Whistleblower Report.

6. PROCESSING OF PERSONAL DATA

- 6.1** Solutions 30 Group, hereby states that the personal data of Whistleblowers and of any other parties involved that is obtained while handling the Whistleblower Reports (including any sensitive data, such as racial and ethnic background, religious and philosophical beliefs, political opinions, membership in political parties or trade unions, and personal data indicative of a person's health and sexual orientation) will be processed in full compliance with the applicable provisions of current legislation regarding the protection of personal data.
- 6.2** Only the data strictly necessary for verifying the validity of the Whistleblower Report and for handling it will be processed. The investigator, in its capacity as data controller (without prejudice to any specific local legislation on the subject) will process the personal data for the sole purpose of performing the procedures set out in this Whistleblower Policy. Therefore, to ensure proper management of the Whistleblower Reports received and to fully comply with legal or regulatory obligations, it will process the personal data with full respect for the privacy, rights, basic liberties and dignity of the persons involved.

- 6.3** The investigator may disclose the personal data contained in the Whistleblower Reports to the Management or Supervisory Boards and to the internal functions competent in each instance, as well as to the judicial authorities, in order to start the procedures necessary for guaranteeing proper legal and/or disciplinary action against the reported party/parties, provided that the information collected and the checks carried out show that the contents of the Whistleblower Report are true. In these cases, the personal data may also be disclosed to specialist external parties, as previously described.
- 6.4** All necessary measures will be taken to protect the data from accidental or unlawful destruction, loss or unauthorized disclosure during the activities to verify the validity of the Whistleblower Report. Furthermore, the documents regarding the Whistleblower Report shall be preserved for a period of time no longer than necessary for the proper completion of the procedures established in this Whistleblower Policy.

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Annex: Whistleblower Report template

WHISTLEBLOWER REPORT

Whistleblower Report shall be:

- Filed with the Whistleblower office;
- Investigated and feedback will be provided to the Whistleblower within a reasonable period of time;
- Confidential – Information obtained in this Whistleblower Report and as part of an investigation conducted is confidential. Whistleblowing can be anonymous, and it is not mandatory to provide your personal information but for the purposes of the investigation, it would be beneficial to have it in case we need to contact you for further queries.
- This form will help speed up the investigation but if you choose not to fill it in, you can still send us an email at whistleblower@solutions30.com

*Please notify us of any changes of address and telephone number during the period of the investigation, if applicable.

Please provide the following information:

Last Name*:	
First*:	
Title:	
Department:	
Country:	
Location/City:	
Telephone/Mobile number*:	
Email address:	

*optional

1) Provide a statement of facts that details the information disclosed that you reasonably believe is an evidence of unlawful or illegal action: (Please use extra pages if necessary)

2) When and to whom was this disclosure made initially?

3) What is the nature of the alleged violation: (for instance: authority, gross mismanagement or gross waste of money, a substantial and specific danger to public health or safety, or a violation of law?)

4) Person(s) against whom the complaint is made:

5) What personnel action occurred as a result of your initial disclosure, if applicable?

6) What are the names of any other parties who can attest the actions set out in the Whistleblower Report, if applicable?

7) Place & Date/dates of unlawful action

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