

Whistleblower Policy



***Solutions*30**

Solutions for New Technologies

1. OBJECTIVE & SCOPE

Solutions 30 SE (**Solutions 30** or the **Company**) is committed to operate with integrity and in compliance with laws and regulations at all times. At the same time, we are aware that 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.

Therefore, Solutions 30 and its subsidiaries (together to be referred to as **Solutions 30 Group**) have established and adopted this global whistleblower policy (the **Whistleblower Policy**). It is applicable to all subsidiaries of Solutions 30 Group and across all jurisdictions where we operate. If local legislation, regulation, or laws provide a higher level of protection than what is included in this Whistleblower Policy, the local legislation will take precedence.

We expect individuals 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 reporting persons 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**.

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 Solutions 30 Group companies – cause any type of harm (e.g. economic, environmental, to safety of workers or of third parties, or merely reputational) to Solutions 30 Group companies and their customers, shareholders, partners, third parties and, more generally, the community.

2. DEFINITIONS

2.1 Audit Committee: one of the committees of the Supervisory Board (as defined below).

2.2 Authorized Case Handler: Group Head of Legal (who reports to the Management Board) or Group Head Risk and Compliance (who reports functionally to the Audit Committee of the Company) and members of their respective teams, if applicable.

2.3 Malpractice: For the purposes of this Whistleblower Policy, Solutions 30 considers the following matters and attempts to conceal such matters to constitute Malpractice:

- An unlawful act, whether civil or criminal, on local, national, European Union or international level, being committed, or is likely to be committed; or
- Breach of the Solutions 30 Code of Conduct or Business Partner 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.

While Whistleblowers (as defined below) are encouraged to report on all topics relevant to comply with the above-mentioned frameworks, the following topics are of particular risk to Solutions 30. Therefore, it is of utmost importance that employees, business partners and others report (suspected) violations regarding:

- Antitrust Law
Example: Collusion with another company offering the same service to achieve a certain price.
- Corruption
Example: Offering money to the decision-maker of a possible client to be awarded a contract.
- Social Security Law
Example: Employment of freelancers as fictitious "Bogus" self-employed.
- Work & Occupation Safety
Example: Legal working hours are exceeded or rest periods are not respected. Necessary precautions for certain types of work are not respected, e.g. the employer does not provide the necessary (safety) equipment for a certain task.
- Capital Markets Law
Example: Important information is intentionally withheld and not shared, harming investors / stakeholders.
- Other Criminal Acts against Third Parties or the Company (e.g. Fraud)
Example: Giving out false information about a product/adjusting figures in order to accelerate its sale.

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, if applicable.

2.4 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.

2.5 Platform: a dedicated online IT platform provided by a third party offering a secure two-way communication between the Whistleblower and the Authorized Case Handler. The platform is available [here](#).

2.6 Case Committee: a committee consisting of Group Head of Risk and Compliance, Group Head of Legal and, if applicable, the Supervisor of the employee and the local HR contact (if needed, also the member of the Management Board or the Audit Committee).

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

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

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

2.10 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, former employees and applicants in a pre-contractual phase
- 2) Solutions 30 customers, suppliers, partners, consultants, shareholders, subcontractors
- 3) Any other individual with knowledge on actual or attempted malpractice.

2.11 Whistleblower Report: A report made by the Whistleblower containing information of possible Malpractice such as defined in section 2.1. See details in section 3 below.

3. WHISTLEBLOWING PROCEDURE

3.1 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 Solutions 30 Group companies in the course of their working activities or that have an impact on said working activities, are encouraged to 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 Solutions 30 Group's principles. **In any case, they must keep the information received confidential and refrain from carrying out any independent analysis and/or investigation.**

3.2 As a general guideline, (i) the Whistleblower should promptly report concerns regarding reportable matters to their immediate supervisor in the first instance or (ii) 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 concern in a Whistleblower Report through the dedicated, secure and confidential online Platform.

3.3 For the sake of effective investigation, it is preferable for the Whistleblowers to reveal their identity. **Solutions 30 takes all necessary measures to preserve confidentiality.**

3.4 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.

3.5 In case of doubt or in need of additional individual information about the whistleblowing process or the circumstances of the individual case, Whistleblowers may contact their respective HR responsible.

3.6 Whistleblowers are highly encouraged to report malpractices via the above-mentioned internal channels in order to enable Solutions 30 to end malpractices quickly and with internal means. However, Whistleblowers have the right to report violations against EU law to competent authorities and, where relevant, to institutions of the European Union.

4. CASE HANDLING PROCEDURE

- 4.1** Solutions 30 is committed to investigating Malpractices fully, quickly and confidentially where the circumstances permit. Investigations are led by the principles of procedural fairness, proportionality, and presumption of innocence, and respect the 4-eyes-principle.
- 4.2** Once a report is received, the Authorized Case Handler will review the case, determine whether it is in the scope of this Whistleblowing Policy, perform a plausibility check, and involve a second Authorized Case Handler in order to respect the 4-eyes-principle.
- 4.3** In case of questions, the Authorized Case Handler will get back to the Whistleblower, if possible. In any case, Whistleblowers will receive a confirmation of receipt within **seven (7) days**.
- 4.4** In order to protect the Whistleblowers and those suspected of the alleged wrongdoing, the initial enquiry ensures a sound decision on whether a detailed investigation is appropriate and, if so, what form it should take. The Group Head of Legal or Group Head Risk and Compliance must be involved in this decision. 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.
- 4.5** In case a detailed investigation or an urgent action are required, the Case Committee shall be convened to review the respective case, assess possible conflict of interests and decide on the next steps.
- 4.6** The Authorized Case Handler or the Case Committee, if applicable, can, at any time, escalate the concerns to the next recourse, when deemed fit, based on the initial assessment & gravity of the concern. Where appropriate, the concerns may be:
- referred to the Chairman of the Audit Committee (who is an independent member of the Supervisory Board)
 - referred to an independent auditor
 - referred to the Police or other law enforcement authorities
- 4.7** The length, scope and responsible party for an investigation will depend on the subject matter of the concern. In any case, Whistleblowers will receive feedback on their report within **three (3) months** after the acknowledgment of receipt of the concern mentioned in clause 4.3 above.
- 4.8** Investigations can be led by internal units on Solutions 30 Group or country-level like e.g. Compliance, Security, Legal, HR or by appropriate external partners who are obliged to maintain professional secrecy. The investigating party conducts the investigation and prepares a report including the process and results of the investigation, i.e. whether the allegations are confirmed or repudiated.
- 4.9** Following the investigation and depending on the findings, appropriate disciplinary measures are defined by the Case Committee. HR is responsible for executing the measures and their documentation.
- 4.10** 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 Whistleblowers making a disclosure or raising a concern under this Whistleblower Policy will be protected if he or she:

- 1) discloses the information in good faith
- 2) believes it to be substantially true
- 3) does not act maliciously nor makes false allegations
- 4) 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.

5.2 Any abuse of this Whistleblower Policy, by raising deliberately false, unfounded or malicious allegations with personal interest will mean that the Whistleblower loses the protection provided under this policy and may result in disciplinary action, up to, and including dismissal for cause.

5.3 Any kind of threat, retaliation including threats and attempts of retaliation, penalty or discrimination will not be tolerated. Protected against retaliation under this Policy are:

- 1) the Whistleblower and the reported party
- 2) facilitators supporting the Whistleblower to make a report
- 3) third persons who are connected with the Whistleblowers and who could suffer retaliation in a work-related context, such as colleagues or relatives of the Whistleblower(s)
- 4) legal entities that the Whistleblower owns, works for or is otherwise connected with in a work-related context
- 5) anyone who has participated in the investigation into the validity of the Whistleblower Report.

5.4 Whistleblowers or persons connected to the Whistleblower as defined above who face disadvantages or retaliation due to their report are encouraged to file an additional report on this matter on the Platform.

5.5 Solutions 30 Group reserves the right to take appropriate actions against anyone who retaliates or threatens or attempts to retaliate against Whistleblower(s) who have submitted Whistleblower Report(s) in accordance with this Whistleblower Policy and protected persons, 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.

5.6 Solutions 30 Group encourages Whistleblower(s) to promptly report possible unlawful conduct or irregularities. We recognize that concerns made under this policy may involve highly confidential and sensitive matters. Therefore, Solutions 30 Group guarantees the confidentiality of the Whistleblower Report and the information it contains. Information about the case and the identity of the Whistleblower and concerned persons are shared only with persons directly involved in the investigation of the case and on a strict 'need to know' basis. This means, e.g., that Supervisors of implicated persons will only be informed insofar as this is necessary to clarify the facts. Solutions 30 only discloses the identity of the Whistleblower(s) and concerned parties to anyone else than the authorized investigators if legally obliged to.

5.7 It is understood that Solutions 30 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 Report(s) 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 Report(s) received and to fully comply with legal or regulatory obligations, the investigator 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 Report(s) to the Management Board, the Audit Committee 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.

Luxembourg, June 2022

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