

RHEINMETALL 4iG DIGITAL SERVICES LLC.

WHISTLEBLOWING AND WHISTLEBLOWER PROTECTION POLICY

ENTRY INTO FORCE

<i>TAKE ACTION</i>	<i>VERZIO</i>	<i>DATE</i>
COM5_R4_ Whistleblowing and Whistleblower Protection Policy	1.0	2025.04.30.

DEFINITIONS

Concept	Explanation of term
4iG Group	4iG Plc and its directly or indirectly controlled subsidiaries.
Whistleblower	A person who reports a suspected infringement to us using the contact details provided in section 4.2 of this Policy.
Person concerned by a report	A person whose conduct or omission has given rise to the report or who has material information about the matter reported
Report	The provision of information about a suspected or likely breach to the person designated to investigate it (Compliance Officer).
Group Internal Audit	<p>Group Internal Audit is an independent, objective function that adds value to and improves the quality of the organisation's operations. It uses a methodical and controlled process to assess and improve the effectiveness of risk management, control and governance processes, thereby helping to achieve organisational goals.</p> <p>For the purposes of this Policy, Group Internal Audit is the independent and impartial body that is empowered to investigate allegations of misconduct and take the necessary action to remedy the misconduct in the event of a conflict of interest in the Compliance function.</p>
Group Compliance / Compliance	The independent and impartial function responsible for improving the compliance of R4 with laws, regulations, standards, corporate rules and ethical and moral principles. Compliance is responsible for the operation of the whistleblowing system under this Policy.
Group Compliance Manager	The person responsible for the professional management of the Compliance functions at each member company within the 4iG Group.
Compliance Officer	Within the Compliance function, the person responsible for compliance activities and, with regard to this Policy, for the investigation of whistleblowing.
Legitimate report	A legitimate report is one that has been made through one of the channels provided under the Ethics and Compliance Line as defined in section 4.2 of this Policy.
Anonymous report	A report where the identity of the whistleblower cannot be identified, either directly or indirectly, on the basis of the information provided.
Infringement	An act or omission that is unlawful or alleged to be unlawful, that may violate or is alleged to violate any applicable law (including EU standards), as well as an act or omission that is alleged to violate the requirements and fundamental ethical standards of the R4 Code of Ethics and Business Conduct, the R4 Business Partner Code of Ethics, and R4's policies, and other alleged misconduct relating to internal regulations.
Whistleblowing Act	Act XXV of 2023 on complaints, reports in the public interest, and rules relating to the whistleblowing

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R4	Rheinmetall 4iG Digital Services LLC.
R4 Board of Directors	The body responsible for managing R4.

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1. SCOPE AND RESPONSIBILITIES

1.1 PURPOSE OF THE POLICY

The purpose of this Whistleblowing and Whistleblower Protection Policy (the "**Policy**") is to set out the whistleblowing rules and procedures applicable to **Rheinmetall 4iG Digital Services LLC**. (hereinafter referred to as "**R4**", "**our Company**" or "**we**").

1.2 RESPONSIBILITY

The Managing Director is responsible for the promulgation of this Policy, and for ensuring compliance with and enforcement of the provisions contained herein.

1.3 SCOPE

1.3.1 Personal scope

This Policy applies to R4 and all of its employees, senior executives, and person concerned by a report.

1.3.2 Temporal scope

This Policy has been approved by the Board of Directors of R4. It is effective from the day following its publication and will remain in force until repealed or amended by the Managing Director.

1.3.3 Material scope

The scope of the Policy shall be:

- any report of an unlawful or suspected unlawful act or omission or other information relating to a whistleblowing (hereinafter referred to as "**breach of the Code**") in respect of R4, including in particular:
 - conduct contrary to or alleged to be contrary to any applicable law (including European Union standards);
 - acts or omissions allegedly in breach of the requirements and fundamental ethical standards of the R4 Code of Ethics and Business Conduct, the R4 Business Partner Code of Ethics and the R4 Policies, or other misconduct relating to internal policies,

submitted in respect of R4.

2. STRATEGY AND GOALS

We are committed to the development and continuous improvement of an ethical business conduct and value-conscious corporate culture that complies with applicable legal requirements (including EU legislation) and is consistent with R4's Code of Ethics and Business Conduct, Business Partner Code of Ethics and our internal regulators.

We believe that the persons, employees, contractors and customers who first become aware of a potential breach or imminent threat of a breach are key to the detection and prevention of potential breaches of standards and therefore we attach particular importance to facilitating the rapid and direct transmission

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of information and evidence to the person competent and empowered to investigate the matter.

In order to ensure this, we operate a *whistleblowing* system in accordance with the relevant provisions of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report violations of EU law and the Act XXV of 2023 on complaints, whistleblowing and rules on whistleblowing (hereinafter "the **Act of Complaints**") transposing it.

The *whistleblowing* system **allows for the reporting of breaches of the rules set out in point 1.1.3** of this Policy.

The whistleblowing channel we provide (the Ethics and Compliance Line, see details in section 4.2) is a confidential forum for handling whistleblowing that helps to detect and address breaches of standards (e.g. misconduct, ethical misconduct and breaches of law), thus helping to foster a corporate culture of trust and fairness and to preserve the reputation of our company.

However, persons who could potentially report suspected violations may be deterred from voicing their concerns or suspicions for fear of retaliation. In view of this, we have designed our reporting channel in such a way that reports are investigated by the independent and impartial control function, Group Compliance (hereinafter: "Compliance"), or, if the Compliance function is involved, by Group Internal Audit.

Only the Compliance Officer designated for R4 and, to the extent necessary for the investigation, the persons involved in the investigation of the whistleblowing may have access to the content of the whistleblowing. The persons concerned the a report may only have access to the extent that this does not allow the identity of the whistleblower to be identified. In addition, we ensure that whistleblowers can make whistleblower reports completely anonymously and have put in place measures to protect whistleblowers.

In order to achieve the above goals, this Policy describes the principles and procedures for the operation of our whistleblowing system, the persons and organisations responsible for handling whistleblowing reports and the safeguards to protect whistleblowers.

3. INFRINGEMENT AS UNACCEPTABLE BEHAVIOUR

In accordance with the scope of this Policy (section 1.1.3), any act, omission or other misconduct shall constitute unacceptable conduct which:

- may conflict or be suspected to conflict with any applicable law (including EU standards);
- ar may violate the requirements and core ethical standards of the R4 Code of Ethics and Business Conduct, the Business Partner Code of Ethics, R4's policies or may be suspected of violating R4's internal regulations.

Such unacceptable conduct is considered to include, in particular, discrimination, corruption, fraud, money

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laundering, unfair market practices and anti-competitive practices, which R4 will take enhanced action against in accordance with its internal regulations (in particular the Code of Ethics and Business Conduct, the Business Partner Code of Ethics).

Such unacceptable conduct harms or could harm the legitimate interests or reputation of our company and the entire 4iG Group, as well as the 4iG Group's employees, and we therefore consider it of the utmost importance to take action against illegal, unfair or unethical conduct.

4. REPORT

4.1 PERSONS ENTITLED TO MAKE A REPORT

Any person who has knowledge of a possible breach of the law (hereinafter "**whistleblower**") may report to the whistleblowing system. In particular, reports may be made by:

- a) an employee of R4;
- b) a former employee whose employment relationship with R4 has ended;
- c) a natural person who wishes to establish an employment relationship with us and the procedure for the establishment of such relationship has already been initiated by R4;
- d) self-employed persons or sole traders who are in a contractual relationship with us, are participating in a procedure for the establishment of a contractual relationship, or have previously been in a contractual relationship with us;
- e) a person who is a shareholder, director, member of the supervisory board, employee authorised to represent the company or a person in respect of whom we have already initiated proceedings to establish such a relationship or contractual relationship or whose relationship or contractual relationship with us has terminated;
- f) a contractor, subcontractor, supplier or other person under the supervision and control of a person who is or has been engaged in a procedure to establish a contractual relationship with us;
- g) interns and volunteers working at our company, or persons with whom a procedure for establishing an internship/volunteer relationship has been initiated or terminated.

4.2 HOW TO REPORT - ETHICS AND COMPLIANCE LINE

In the event of a breach or suspected infringement affecting our company, a report can be made to Compliance through the following channels, **collectively referred to as the Ethics and Compliance Line**:

- 1) through the channel operated on the website <https://r4ds.hu/> (direct contact: <https://r4ds.hu/hu/compliance/report-compliance>);
- 2) via e-mail at compliance@r4ds.hu ;
- 3) in person at the Compliance Officer;
- 4) by mail addressed to "R4 Compliance" (postal address: 1037 Budapest, Montevideo street 2/c.)

In addition, 4iG Plc. maintains the Ethics and Compliance Line in parallel with the reporting channels described above. This means that 4iG Plc is also entitled to receive notifications concerning the member companies of the 4iG Group.

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The whistleblowing channels operated by 4iG Plc are available below:

- 1) through the channel operated on the website <https://compliance.4ig.hu> (direct contact: <https://compliance.4ig.hu/etikai-es-compliance-bejelentes/>);
- 2) via e-mail at compliance@4ig.hu ;
- 3) in person at any Compliance Officer at 4iG Group Compliance;
- 4) by mail addressed to "4iG Plc. Group Compliance" (postal address 39 Krisztina krt., 1013 Budapest).

Any report of a potentially non-compliant behavior made to the person responsible for receiving such reports is considered a whistleblowing. However, sufficient information and details related to the whistleblowing are essential for the investigation to begin.

R4 employees are required to report to Compliance whenever they observe unacceptable conduct.

Reports made through the above channels will be received by Compliance and the identity of the whistleblower (if not an anonymous report) and contact details will be known to the acting Compliance Officer. Other departments involved in the investigation of the report may have access to this information to the extent strictly necessary for their cooperation in the investigation. In addition, where the Ethics Committee proceeds, the members of the Ethics Committee may have access to the whistleblower's personal data.

If the report is not received by the Compliance department, it must be forwarded to Compliance immediately and confidentially, regardless of the channel used for reporting and the type of report (anonymous or non-anonymous).

If, in the opinion of Compliance, the conduct described in the report does not constitute conduct subject to investigation under this Policy, but falls within the competence of a department to investigate, it will forward it directly to the head of the department or member company with competence, notifying the whistleblower at the same time.

4.3 LANGUAGE OF THE NOTIFICATION

Reports may be made through the channels specified in point 4.1 in Hungarian and English.

4.4 ANONYMOUS REPORTING OPTION

Anonymous reporting is also possible. In the case of anonymous reporting, we do not seek to identify the whistleblower in any way, however, in order to conduct the investigation efficiently, the organisation prefers that the whistleblower provides contact details so that we can request further information, additions or evidence from the whistleblower if necessary. The resulting two-way communication will assist the investigation of the report and allow the whistleblower to provide further information, to follow the progress and outcome of the procedure and to organise his/her protection more easily.

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The absence of contact details is not an obstacle to the procedure, but it is not possible to rectify the deficiencies, request further information and inform the whistleblower about the investigation (see point 4.7).

4.5 INFORMATION PROCESSED DURING THE REPORT

A report may be made anonymously, providing only the minimum necessary information, but the following information is requested, where possible, for the investigation of the whistleblowing:

- 1) name of the whistleblower, work address or notification address, telephone number or e-mail address, if any (optional if the whistleblower is anonymous);
- 2) the facts and circumstances that establish the whistleblower's status as such - if such a relationship exists, has existed or has been established or steps have been taken to establish such a relationship (e.g. employment, agency, contractor or other relationship, legitimate interest in remedying or ending the conduct that is the subject of the report);
- 3) if known to the whistleblower, the name(s) and position(s) of the person(s) concerned by the report, and the relationship of the person(s) concerned with our company;
- 4) a description of the alleged infringement and all relevant information necessary for the assessment of the case;
- 5) any evidence relating to the case which would support the allegation of infringement.

The whistleblower may attach documents which may provide further support for the investigation. In all cases, the data provided will be treated in strict confidence and in accordance with the relevant data protection legislation. Guidance on data processing is given in the relevant privacy notice.

In the case of a non-anonymous report, the Compliance Officer may consider whether it is necessary to order the confidentiality of the data of the whistleblower, depending on the seriousness of the report and the potential disadvantages for the whistleblower. If the Compliance Officer orders the data to be kept confidential, the Compliance Officer should not share the data directly or indirectly identifying the whistleblower with other departments involved in the investigation. In such a case, the data of the whistleblower may only be disclosed to members of the Ethics Committee other than the Compliance Officer in the event of an Ethics Committee proceeding.

4.6 RECEIPT OF REPORTS

4.6.1 A written report

A written report is considered to have been made if it is:

1. by mail addressed to "R4 Compliance" (postal address: 1037 Budapest, Montevideo street 2/c.);
2. via e-mail at compliance@r4ds.hu;
3. through the channel operated on the website (<https://r4ds.hu/hu/compliance/report-compliance>).

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If the whistleblower has provided contact details, the Compliance Officer shall confirm receipt of the report to the whistleblower within 7 days of receipt. In the confirmation, the Compliance Officer shall provide the whistleblower with general information on the procedure for investigating the report and on the data processing rules.

In addition, we will make clear and easily accessible information about our whistleblowing system, the whistleblowing process, and the systems and procedures available under the Act of Complaints available at <https://r4ds.hu/hu/compliance/report-compliance>.

4.6.2. A verbal report

A report can also be made verbally. We consider whistleblowing to be verbal if it is done in person at the Compliance Officer. Verbal reports will be recorded by the Compliance Officer.

In the case of a verbal report, the Compliance Officer will record the report before it is made:

- draws the whistleblower's attention to the consequences of making a report in bad faith,
- the rules governing the investigation of the report, and
- that the identity of the whistleblower will be kept confidential at all stages of the investigation,
- provide information on the availability of the privacy notice.

The Compliance Officer shall prepare a complete and accurate record of the personal report in writing.

The Compliance Officer shall prepare a permanent and retrievable record of the verbal report, which shall be put in writing and handed over to the whistleblower for verification and correction, and shall also ensure that it can be accepted by signature.

The Compliance Officer shall, upon receipt of the report, examine the report to determine whether it is indeed within the scope of this Policy and whether there is a conflict of interest between the Compliance Officer and the Group Compliance function.

4.7 INVESTIGATION OF THE REPORT

4.7.1 Reports concerning R4

If a report concerning R4 is received by the Ethics and Compliance Line, the Compliance Officer will investigate and take appropriate action as soon as possible after receipt of the report, but no later than 30 days from the date of receipt of the report.

In particularly justified cases, the Compliance Officer may extend the time limit for the investigation once for a further period of up to two months, after informing the whistleblower. Information on the extension of the investigation of the report shall be provided to the whistleblower within 30 days of the date on which the report was made.

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4.7.2 Report addressed to 4iG Plc. concerning R4

If the whistleblower submits a report to the 4iG Plc. but in respect of another company belonging to the 4iG Group, the report will be investigated by the Compliance Officer of 4iG Plc.

4.7.3. General procedural rules

The Compliance Officer shall inform the Group Compliance Manager within 3 working days of receipt of the report, without disclosing any personal data, or indicate to the Group Compliance Manager if, in the opinion of the Compliance Officer, the investigation of the report may be waived pursuant to 6.1 or 6.2.

The Group Compliance Manager will then investigate the report right away and decide how the Compliance Officer should investigate.

The Compliance Officer shall investigate the report in accordance with the guidance of the Group Compliance Manager and take the necessary actions needed.

The Compliance Officer shall, in parallel with informing the whistleblower, inform the Group Compliance Manager of each action taken or planned to be taken and, once the investigation of the whistleblower's report has been completed, report the investigation to the Group Compliance Manager;

Upon receipt of the report, the Group Compliance Manager shall decide whether the report can be closed under his/her own authority or whether it is necessary to initiate proceedings before the Ethics Committee and decide whether to initiate proceedings before the Ethics Committee.

The Compliance Officer will inform the whistleblower of the initiation of the Ethics Committee proceedings and the conclusion of the investigation of the report.

4.8 CONTACT, CORRECTION OF THE REPORT

With the exception of anonymous reports, the Compliance Officer shall maintain contact with the whistleblower during the investigation of the report. As part of this contact, the Compliance Officer shall return the report to the whistleblower, indicating any deficiencies and setting a short deadline (no more than five working days) for remedying them.

In this context, the Compliance Officer may request that the report be supplemented, corrected, the facts clarified and additional information provided.

If the whistleblower does not provide the information requested by the Compliance Officer or declares that he/she does not have any further information and the Compliance Officer does not refrain from investigating the report, the Compliance Officer will proceed with the investigation on the basis of the information provided.

During the investigation of the report, the Compliance Officer shall inform the whistleblower of the measures taken or planned, as well as the results of the investigation of the report.

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4.9 NON-INVESTIGATION OF REPORTS

The Compliance Officer may decide not to investigate a report if:

- a) the whistleblower has repeatedly submitted the report with the same content;
- b) the harm to the public interest or to an overriding private interest would be disproportionate to the restriction of the rights of the person concerned resulting from the investigation of the report.

In the event of a non-investigation, the Compliance Officer shall inform the whistleblower in writing (including by e-mail) of the non-investigation and the reasons for the non-investigation, unless the report was made anonymously.

5. PRINCIPLES FOR HANDLING A REPORT

5.1 PROTECTION OF WHISTLEBLOWERS

The protection of whistleblowers is of paramount importance to us and we will ensure that whistleblowers are not subject to any form of retaliation, discrimination, reprisals or other unfair treatment (collectively, "**adverse action**").

Accordingly, any adverse action taken against a whistleblower as a result of making a report, including the protection of persons who have a legal relationship as defined in section 4.1 and persons whose legal relationship as defined in section 4.1 has ended or is in the process of being terminated, is prohibited.

Any and all forms of retaliation shall be considered an adverse action, in particular:

1. termination of the employment, contracting or rental relationship;
2. damage, which includes damage to the person's reputation, in particular on social media, or financial loss, including loss of business opportunity and loss of income;
3. early termination or cancellation of a contract for goods or services;
4. withdrawal of a licence;
5. blacklisting by informal or formal agreement across a sector or industry, which may result in the person not being able to find future employment in the sector or industry;
6. in the case of workers, may also constitute:
 - a. discrimination, suspension, downsizing, collective redundancies, dismissal or equivalent measures;
 - b. demotion or denial of promotion;
 - c. transfer of duties, change of place of work, reduction of pay, change of working hours;
 - d. refusal to provide training;
 - e. negative performance appraisals or job references ,
 - f. any disciplinary or other adverse employment action, reprimand or other sanction, including deduction from pay;
 - g. coercion, intimidation, harassment or ostracism;
 - h. discrimination, unfavourable or unfair treatment;
 - i. failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation that he would be offered an employment contract of indefinite duration;

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- j. failure to renew or early termination of a fixed-term employment contract;
- k. damage, which includes damage to a person's reputation, particularly on social media, or financial loss, including loss of business opportunity and loss of income;
- l. the imposition of a medical fitness test.

A whistleblower shall not suffer any disadvantage even if the report made in bona fide or on the basis of reasonable conviction proves to be unfounded during the investigation (unless the reporting person also participated in the conduct described in the report).

An adverse action will also be considered unlawful if it is taken by a legal entity owned by 4iG Plc. or a legal entity in an employment relationship or other contractual relationship with the whistleblower, as a result of the lawful submission of the report.

If a bona fide whistleblower suffers a demonstrable disadvantage, this will result in employment consequences for the person responsible for causing the disadvantage. For any proven disadvantages suffered by the whistleblower, the R4 or the disadvantage caused 4iG Group member company shall be responsible for.

The whistleblower is also entitled to protection if the disclosure of a secret protected by a law under an EU or transposing national law listed in Annexes 1 and 2 to the Act of Complaints was necessary to make a lawful disclosure and to disclose the circumstances of the whistleblowing.

5.2 CONFIDENTIALITY OF INFORMATION

Our Company processes personal data in accordance with the provisions of Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Regulation (EC) No 95/46/EC (hereinafter "**GDPR**") and Act CXII of 2011 on the Right to Information Self-Determination and Freedom of Information (hereinafter "**Infotv.**").

The Compliance Officer shall ensure that the person who does not anonymously report a whistleblowing is not known to anyone other than the investigators of the whistleblowing. The personal data of the whistleblower and of all persons concerned by the report shall be treated confidentially in accordance with the applicable data protection legislation and the content of the whistleblowing shall be kept confidential at all times and at all stages of the investigation.

The Compliance Officer shall not share with any other department or employee of R4, other than the Ethics Committee, the contents of the report and information about the person concerned by the report, except to the extent strictly necessary for the conduct of the investigation.

The Compliance Officer will process the data of the whistleblower(s), the person(s) concerned by the report and the person(s) with material information about the whistleblowing under this Policy for the purposes of the investigation or for the purposes of taking proposed action as a result of the investigation, initiating proceedings before the Ethics Committee, conducting proceedings and taking a decision of the Ethics Committee.

Personal data of the whistleblower and of the persons concerned by the report may be disclosed only with their consent and personal data may or shall be transmitted only to entities or authorities competent to

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conduct proceedings. Disclosure in breach of these rules shall constitute a breach of this Policy and may lead to consequences under labour law or administrative sanctions.

If the report concerns a natural person and this natural person concerned by the report makes a contact request in the context of his/her right of access under the GDPR, the personal data of the whistleblower may not be disclosed to him/her in the course of the execution of this request.

5.3 BONA FIDE REQUIREMENT

The report must be made in bona fide with regard to the circumstances known to the whistleblower. Evidence of reporting in bad faith, intentional misrepresentation, communication of untrue information shall be subject to legal consequences.

Where it becomes apparent that a report is made in bad faith, by providing false data or information, and

- a) circumstances indicating that a criminal offence or irregularity has been committed, the personal data of the person making the report shall be transferred by R4 to the body or person entitled to conduct the proceedings,
- b) if the offence is a private criminal offence, in which case R4 may transfer the data to the body or person responsible for the proceedings with the consent of the person lodging the report,
- c) where there are reasonable grounds for believing that the whistleblower has caused unlawful harm or other legal damage to another person, the personal data must be transferred by R4 to the body or person entitled to initiate or conduct the proceedings, at the latter's request.

5.4 ENSURING FAIR PROCEDURES

We ensure a fair, independent and professional process. In all cases, the procedure will be conducted in accordance with the spirit of the R4 Code of Ethics and Business Conduct and the provisions of this Policy, regardless of the position or identity of the whistleblower and the person(s) involved.

5.5 UNIFORM PROCEDURES FOR HANDLING WHISTLEBLOWING

A whistleblowing report, regardless of the channel used to make it and whether it is made verbally or in writing, anonymously or not, with or without the contact details of the whistleblower, shall in all cases be investigated objectively and fully, taking into account all available information and in accordance with the principles set out above.

6. INVESTIGATION

6.1 NON-INVESTIGATION

The investigation of the report with the same content as a previous report may be waived. The Compliance Officer may also disregard an investigation if the harm to the public interest or overriding private interest is not proportionate to the restriction of the rights of the person concerned by the report resulting from the investigation of the report.

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6.2 NON-INVESTIGATION OF A REPORT

Where the Compliance Officer considers that the facts set out in the report do not constitute a breach of the rules, he/she may terminate the procedure and, if necessary, initiate other proceedings based on the nature of the facts set out in the report. In such a case, the Compliance Officer will inform the whistleblower that other proceedings will be initiated and that the personal data concerned by the report will no longer be processed under the whistleblowing system and will be deleted.

The Compliance Officer shall inform the whistleblower, the Ethics Committee (if necessary, the Group Internal Audit), the person or department entitled to conduct the control process and the first line manager of R4 of the termination of the procedure and the further action taken/further procedures initiated.

The Compliance Officer must inform the Ethics Committee of the termination of the whistleblowing procedure in the absence of an infringement covered by this Policy within 15 days of the termination of the procedure. On the basis of this information, the Ethics Committee is entitled to disregard the Compliance Officer's decision and to instruct the Compliance Officer to conduct an investigation.

6.3 INVESTIGATION OF THE REPORT

The Compliance Officer shall, at the same time as sending a copy of the Rules of Procedure, inform the person(s) concerned by the report of the following:

- 1) the report;
- 2) the rights they have with regard to the protection of their personal data;
- 3) the rules governing the processing of personal data;
- 4) their right to express their views on the report, including through legal representation, and to provide evidence in support of those views.

Ensure a fair and impartial process, which means that persons under investigation should be given the opportunity to comment on the allegations and evidence against them. These should be made available to them without jeopardising the success of the investigation.

The persons concerned by the report should be informed that they have access to legal representation and that they may support their views with evidence.

In particular, the following investigative tools may be used to establish the facts:

- interviews (hearings) with the persons concerned by the report, either in person or by telephone or videoconference;
- obtaining available documents or other information relating to the case; or
- visiting places relevant to the case.

The persons concerned by the report are obliged to cooperate with Compliance or the acting Compliance Officer, to provide the documents requested by him or her and to declare the circumstances of which they are aware that are relevant to the assessment of the case.

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No person shall, however, be obliged to make any statement or provide any document that would incriminate him/herself or a relative of his/her with an offence or criminal offence. Compliance shall inform the persons concerned of this right in advance.

A special expert (e.g. external consultant) may be involved in the investigation of the report, in compliance with the relevant data protection rules. An external expert may only be involved if the external expert is not in a contractual relationship, employment relationship or other legal relationship with R4 or the 4iG Group or any of its subsidiaries or affiliated companies that involves a conflict of interest, and has not been in such a relationship in the five years prior to the conclusion of the relevant contract of engagement.

The information may only be provided at a later stage if immediate information would prevent the investigation of the report.

6.4 CONFLICT OF INTEREST

If the whistleblowing involves a Compliance Officer, the whistleblower may report the matter to the Group Internal Audit for impartial consideration. If a conflict of interest is detected by the Compliance Officer, the Group Compliance Manager shall be informed and the matter will be referred to Group Internal Audit. If a report involving the Compliance Officer has been made to Group Compliance, the Group Compliance Manager will immediately forward the report to Group Internal Audit.

If the allegation does not concern a Compliance Officer, Compliance shall decide at its own discretion whether an internal investigation is necessary. In order to prevent possible failure to report, the employer will clearly remind its employees of their obligation to report actual or potential conflicts of interest.

The whistleblower, any person involved in the whistleblowing, and any person who for any other reason cannot be expected to give an unbiased opinion on the matter, should not participate in the investigation of the whistleblowing and the decision making.

6.5 CONDUCT OF THE INVESTIGATION

The investigation of a whistleblowing case shall be conducted by Compliance or, if Compliance is involved, by the Group Internal Audit (hereinafter referred to as the "investigator-in-charge"). Where the lead investigator is Group Internal Audit, the rights and obligations of Compliance and the acting Compliance Officer under this Chapter shall be understood to be those of Group Internal Audit.

Where the nature of the case so warrants, the investigator-in-charge may involve other departments in the investigation.

Interview

The Compliance Officer handling the report may interview the persons involved in the report in person, by telephone or via video conference, subject to the following provisions:

- In addition to the person(s) being heard and the person(s) concerned in the report, at the request of the person concerned, persons designated by the person being heard, in particular the legal representative person may be present as assistants.

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- The hearing at the request of the person concerned by the report may be held in the presence of his or her manager exercising powers as employer.
- The assistant may not make statements on behalf of the person being heard, but may ask questions to the person being heard after the hearing has been conducted.
- At the hearing, all participants (witnesses, experts) must be informed of their rights to the protection of their personal data (name, position, conclusions concerning them based on what they have said in the case). Personal data of the person interviewed should be kept confidential unless the interviewee has explicitly agreed to its disclosure.
- A record of the hearing shall be made, which the person interviewed may inspect, request a copy of or make a copy of. The person interviewed also has the right to request that the note sent to him/her be corrected or supplemented. At the request of the person being heard, minutes shall be taken of the hearing.
- With the express and prior consent of the person interviewed, the interview may also be audio-recorded. The person interviewed shall be informed that he or she may request a rehearing, correction or supplementation during the recording, immediately after the contested part has been played. In this case, however, the entire audio recording may not be re-recorded.
- For interviews conducted by telephone or videoconference, the rules for personal interviews shall apply appropriately.

Request for documents and other information

The person concerned by the report shall provide the documents and information requested by Compliance within 5 days of the request. In the event that the requested person has not provided Compliance with the necessary documents or statements, or has not provided them in full, Compliance shall invite the requested person to provide a complete statement. In the event of failure to provide such information, the Compliance Officer will proceed on the basis of the information available.

Termination of the whistleblowing procedure

Compliance shall terminate the whistleblowing procedure if

- there is no evidence of infringement and no further evidentiary proceedings can be expected to produce results;
- it is clear that the conduct under investigation does not constitute a breach of the law under this Policy;
- it is clear that the notification is made in bad faith; or
- the conduct under investigation has already been the subject of a final decision by a public authority or a court or has already been the subject of a previous Ethics Committee decision.

Compliance shall report in writing to the Ethics Committee on the termination of the whistleblowing procedure within 15 days of the termination of the procedure. On the basis of the report, the Ethics Committee shall have the right to disregard the decision of the Compliance Officer and to order Compliance to send the report and its annexes to the Ethics Committee.

Compliance shall inform the whistleblower and the persons involved in the whistleblowing in writing of the termination of the whistleblowing procedure.

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Decision within own jurisdiction

In cases of minor importance or of simple discretion, the Compliance Officer will decide the case on his/her own jurisdiction.

The Compliance Officer may, subject to the approval of the Group Compliance Manager, take one of the following decisions:

- a) Determining whether the conduct or omission under investigation constitutes an infringement or;
- b) the conduct or omission which is the subject of the report does not constitute a violation of the standards. The Compliance Officer shall report these matters and their outcome in writing to the Ethics Committee through the Group Compliance Manager within 15 days. On the basis of the report, the Ethics Committee is entitled to disregard the Compliance Officer's decision, to order the Compliance Officer to send the report and its annexes to the Ethics Committee and to decide on the merits of the case at its own discretion.

If the Compliance Officer, with the agreement of the Group Compliance Manager, determines on his own jurisdiction that the conduct or omission under investigation constitutes an infringement, the following sanctions may be imposed:

- 1) For employees:
 - a) initiating a verbal warning at the person exercising the employer's authority,
 - b) initiating a written warning at the person exercising the employer's authority,
 - c) the initiation of disciplinary proceedings with the person exercising the employer's authority,
 - d) initiating termination of employment with the person exercising the employer's authority.
- 2) In the case of other contractual relationships, to initiate the amendment or termination of the contract with the contractor.

In the event that the investigation of the conduct reported justifies the initiation of legal or administrative proceedings, the Compliance Officer shall immediately inform the person or department authorized to initiate such proceedings of the need to take the necessary steps..

If criminal proceedings are warranted, the report should be made in consultation with the Security Director as the body responsible for contacting with the authorities in criminal matters.

In the event that Compliance considers that the outcome of the whistleblowing procedure should lead to a warning (written or verbal), disciplinary action or termination of employment of the reported employee, the Compliance Officer is entitled to initiate internal procedures for taking such action with the authorised persons or departments.

The Compliance Officer shall inform the whistleblower and the persons concerned in writing of the decision taken in the case and of any further measures or procedures initiated on the basis of the decision.

Initiating a decision of the Ethics Committee

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In the event that the Compliance Officer does not decide on the matter on the basis of the above, the Compliance Officer shall, through the Group Compliance Manager, request the Chief of the Ethics Committee to convene a meeting of the Ethics Committee or to provide a statement without holding a meeting. At the same time, the Compliance Officer shall provide the Ethics Committee, through the Group Compliance Manager, with the report and its annexes and the draft resolution to be developed by the Ethics Committee.

6.6 DECISION MAKING

The Ethics Committee shall be empowered to provide statements on the basis of the investigation report after the investigation has been carried out. The Ethics Committee shall provide statements within a maximum of thirty (30) days from the date of the investigation report. Compliance shall inform the Ethics Committee of its decision in writing within fifteen (15) working days of the decision, provided that the whistleblower provides his/her name and contact details, but after informing the employee(s) concerned of the decision of the Ethics Committee.

7. MONITORING THE OPERATION OF THE WHISTLE-BLOWING SYSTEM

The proper functioning of the whistleblowing system shall be reviewed at a frequency determined by the organisation, once a year, by an appropriate, competent, independent person designated for that purpose. The results of investigations and audits of whistleblowing, the functioning of the whistleblowing system and its potential for improvement shall be reported by Compliance to the Board at least annually.

8. DATA PROTECTION

Information on the processing of the whistleblower's personal data and the personal data contained in the whistleblowing reports, as well as on the data subject's rights and remedies in relation to data processing, is provided in the Whistleblowing Privacy Notice.

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