



Whistleblowing Guideline

Group Compliance

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1. Purpose of the Whistleblowing Guideline (the “Guideline”)

Receiving information from Avolta team members and third parties (including customers and suppliers) about possible mistreatment, malpractice, or wrongdoing is essential to protect Avolta's values, close gaps, improve processes and avoid violations of laws and regulations. The foundation of our whistleblowing approach is to act in good faith in order to resolve a situation.

The Guideline:

- **Supports** team members and third parties on how to make a report related to Avolta.
- Helps to ensure that reports are handled in a **fair and non-discriminatory manner** (see “Guiding Principles” in Section 4).
- Helps to ensure that reports are handled **in compliance with related laws** (e.g., laws that are issued based on the EU Whistleblower Directive and all other applicable laws).

2. What sort of reports can be raised?

Any individual occurrence or generalized practice that is detrimental to Avolta or its team members and that could cause personal grievance, financial loss, or reputational damage, including, but not limited to, the following:

- Violations of the Avolta Code of Conduct (including unfair competition, bribery, fraud, conflict of interest, and breach of confidentiality).
- Violations of applicable laws or regulations on personal safety and health at work.
- Inappropriate workplace behavior.
- Discrimination, (sexual) harassment, and/or bullying of any kind.
- Retaliation.
- Violations of applicable laws or regulations on food safety & quality.
- Violations of Avolta's Environment, Social, and Governance (“ESG”) values.
- Violations of human rights, human trafficking, forced labor, and child labor.
- Violations of applicable laws or regulations on data protection.
- Other issues that may be in violation of applicable laws or regulations.

3. Why should I speak up?

Speaking up in good faith is appreciated as it has several benefits:

- Ensures that the **Avolta Code of Conduct** is followed in daily business life.
- **Early reporting** may prevent an intention or a practice from resulting in a violation of the Code of Conduct and/or applicable laws.
- **Avoids business disruption** that often results from serious violations.
- Helps Avolta to be a **reliable business partner** for all stakeholders.
- Reduces/eliminates **risk exposures**.
- Allows for **corrections and remedial action** in the presence of violations or wrongdoing.

4. Guiding principles

The handling of reports is often complex and requires a high level of sensitivity by all persons involved. The following principles (the “Guiding Principles”) are applied:

- **Presumption of innocence:** alleged perpetrators are considered innocent until established otherwise.
- **Inclusion, no harassment/bullying:** the whistleblowing channels may not be used with the intent to disparage or malign individuals by knowingly making false accusations. This in itself may be considered harassment or bullying and result in disciplinary measures.
- **No retaliation against employees making a report (the “Reporting Person”):** Avolta has a retaliation-free whistleblowing policy. Reporting Persons must not suffer any detrimental treatment as a result of raising a report in good faith. (See details in Section 11).
- **Confidentiality:** Reporting Persons may report anonymously or request that their identity not be revealed to other persons involved in the investigation. Avolta shall make all reasonable efforts to keep communications confidential to the fullest extent permitted by law, and to the extent possible consistent with the need to conduct an adequate investigation. (See details in Section 10).
- **Transparency:** people accused of wrongdoing shall be informed of the investigation and the allegations raised against them. They shall be given the possibility to tell their view of the issue (“right to be heard”). However, the name of the person who has made the report will not be shared if the Reporting Person asked for confidentiality.
- **Cooperation:** various functions shall cooperate together, clarifying issues in the best interest of Avolta and its team members to prevent damage, minimize risk exposures, and to improve control measures.

5. Who can make a report?

Avolta encourages everyone to help avoid harm to others or to Avolta and reduce/eliminate risk exposures. Reporting Persons include:

- Team members, at all levels of Avolta’s organization and with all types of contracts (including full-time and part-time employees, former employees, and employees employed through an agency).
- External partners, such as agents, consultants, suppliers, subcontractors, and joint venture partners.
- Customers, competitors, or any other market participants

6. How can reports be voiced?

Reporting Persons have several options for voicing their reports.

The recommended channel to report is Avolta's web-based reporting platform (OpenLine): www.avolta-compliance.com or Avolta's country-specific toll-free hotline numbers:

Country	Hotline Number
Argentina	0800 345 2606
Australia	1800 517 424
Belgium	0800 100 10 Access code: 855 828 4052
Brazil	0800 762 0090
Canada	888 733 2511
China	400 1200 436
Denmark	808 300 74
Finland	0800 413 609
France	0800 902 952
Germany	0800 181 9691
Greece	800 600 0615
India	800 050 2035
Indonesia	007 803 321 2337
Ireland	1800 903 376
Italy (including San Marino and Vatican City)	800 819 540
Malaysia	1800 812 893
Maldives	503 530 7000
Mexico	800 880 1738
Netherlands	800 020 0162
New Zealand	0800 527 513
Norway	800 623 28
Slovenia	080 083 162
Spain	900 751 410
Sweden	020 888 576
Switzerland	0800 8900 11 Access code: 855 828 4052
Turkey	0800 492 408 801 42
United Arab Emirates	800 035 704 527
United States of America	888 733 2511
United Kingdom	0800 088 5394

Reporting Persons may also use any of the additional channels listed below:

- At a local level:
 - Local Compliance Ambassador
 - Local Legal & Compliance Department member, if any
 - Local Human Resources Department member, if any
- At a Group level:
 - Compliance@avolta.net
 - Regional Compliance Officer
 - Regional Human Resources Manager

7. Who is normally involved in the handling of a report?

Reports voiced over Avolta's **OpenLine or the hotline numbers** are assigned to the following **Case Managers (the "Case Managers")**:

- by default, the report is assigned to the **Compliance Department***
- **in the EU**: the Reporting Persons can choose whether their report is handled locally or at the Group level if it involves a European Avolta entity with more than 250 team members. If "local level" is chosen, the report is assigned to the relevant local Compliance ambassador.
- The Case Manager may involve **other relevant persons/functions** depending on the content of the report.

* Exceptions apply to the USA & Canada

8. Can a report be submitted anonymously?

When using **OpenLine or the hotline numbers**, the Reporting Persons can choose whether they want to disclose their identity or report anonymously, unless locally prohibited by law.

- Even if they chose to remain anonymous, they can communicate with the Case Managers.
- Below is the process of how anonymous reporting works:
 - when submitting a report through OpenLine or calling the hotline, the Reporting Persons are asked to choose a password and are provided with a report key.
 - the Reporting Persons can use the password and the report key to keep in touch and retrieve feedback regarding their report by either accessing the OpenLine website or calling the hotline numbers.

9. How is a report handled?

Persons involved in the handling of reports are specifically trained. The process normally includes the following steps:

- **Confirmation of receipt** to the Reporting Person as soon as possible, **at the latest within 7 working days**.
- Identification of persons to be involved/triage.
- Evaluation of whether the report is voiced in good faith.
- Initiation of immediate measures, if needed.
- In serious cases: notification of senior management.
- Investigation of report, if needed.
- People accused of wrongdoing are given the possibility to provide feedback ("right to be heard").
- Final report with a conclusion, including identified corrective actions.
- **Answer to Reporting Person as soon as possible**, at the latest within three months after having received the report. If an evaluation takes longer than one month, the Reporting Person will receive an interim answer.

10. Will my identity be kept confidential?

Persons designated to handle complaints or concerns shall make all reasonable efforts to ensure confidentiality of the identity of the Reporting Person to the extent permitted by law.

Any form of investigation may not be discussed with any personnel who do not have a legitimate and compelling reason to obtain information about the investigation. Individuals conducting the investigation should take extreme care and use their best efforts to avoid revealing the identity of any person who makes a good faith complaint, other than to other persons participating in the investigation. However, there may be circumstances where a matter involving a violation of law must be reported to government authorities, and in that case, it may be necessary to identify witnesses to the government authorities.

Avolta encourages all individuals to identify themselves when making a complaint or communicating a concern. Anonymous reports can present certain challenges relating to Avolta's investigation and remediation efforts. However, Reporting Persons are not required to identify themselves, and may submit a complaint anonymously. Reporting Persons shall never be forced or pressured to reveal their identity.

11. Am I protected against retaliation when speaking up (“Whistleblower Protection”)?

Speaking up is encouraged and any person reporting potential misconduct is protected from retaliation. Reporting Persons must not suffer any detrimental treatment as a result of raising a report in good faith. Detrimental treatment includes dismissal, disciplinary action, threats, or other unfavorable treatment including harassment on the job or workplace bullying.

The following principles apply:

- Retaliation of persons who speak up in good faith is subject to disciplinary action.
- Persons **who support** colleagues who raised a report in good faith are protected against retaliation.
- The protection **not only applies if a report is voiced through a specific channel**, but also if mentioned in a meeting or other forum.
- The Whistleblower Protection shall not be misused. For example, there shall be no Whistleblower Protection in case a report is raised in bad faith to try to avoid dismissal or disciplinary actions for wrongdoing of the Reporting Person.

12. What are my duties when speaking up?

- **Act in good faith.** In other words, do not knowingly share false information via the whistleblowing channels as a means of harming someone's reputation or use the channels to settle a personal dispute.
- A report must be reported **truthfully and in a complete manner without omitting relevant facts, according to the best knowledge available.**
- **Respect the confidentiality** of the investigation and **do not damage the reputation of someone** who may be exonerated by the investigation when all facts are known.
- Speak up **as soon as possible** so that a potential misconduct or the escalation of a situation might still be prevented and don't start investigating the matter yourself.

13. Data Protection

The handling of reports often involves the processing of personal data related to several data subjects. Avolta ensures that all such data processing is compliant with Avolta's Data Privacy Policy and applicable laws.

If you have questions about the Whistleblowing Guideline, please contact the Legal or the Compliance Department at compliance@avolta.net. Thanks for your support.

