



Speak Up and Anti-Retaliation Policy

1. Summary

At Versigent, we are counting on you to speak up if something does not seem right or you think that something might violate our Code of Conduct, our policies or the law. We are committed to maintaining a culture where everyone feels free to share concerns and speak up without the fear of retaliation.

We prohibit any form of retaliation against anyone who makes a complaint, raises a concern or provides information in good faith about actual or potential misconduct.

2. Why Do We Need This Policy?

Versigent encourages its current and former employees and any current and former Versigent stakeholders, such as agents, contractors, customers, suppliers or any other third parties, to report concerns regarding legal and ethical issues. Identifying such issues promptly allows Versigent to conduct a timely investigation and minimize any potential impact by addressing and mitigating the concerns.

This Policy is designed to ensure that everyone feels comfortable speaking up when they see or suspect illegal or unethical conduct without fear of retaliation. It is also intended to encourage you to cooperate with Versigent in the internal investigation of any matter by providing honest, truthful and complete information without fear of retaliation.

3. Who Must Follow This Policy?

This Policy applies globally to all Versigent employees and those who work on our behalf. Each of us has a responsibility to make sure that our practices are ethical, reasonable and consistent with the law and this Policy.

4. What are the Key Principles of this Policy?

A. Your Obligation to Speak Up and Raise Any Concerns

Versigent is counting on you to notify the company of any potential legal or ethical violations so we can take appropriate action. You are required to report any suspicion of improper or wrongful activity, including but not limited to any concerns you have about misconduct or unethical behavior in the following areas:

- Fraud
- Theft
- Corruption or bribery
- Inaccurate financial reporting

- Workplace harassment
- Product safety and compliance
- Anticompetitive conduct
- Environmental, health, or employee safety
- Privacy or data protection or the security of network and information systems
- Any other potential or actual violations of Versigent's Code of Conduct, policies, or the law

Several different channels for reporting are available, which are explained in detail below and in Versigent's Code of Conduct. Reports of suspected improper or wrongful activity will be treated confidentially, and you have the option of reporting concerns anonymously.

B. How to Speak Up

This Policy allows you to raise any concerns through a variety of channels, via email, telephone, or an in-person meeting. As a general guideline, the first person to approach when raising a concern is your supervisor. If you would prefer, please feel free to raise questions or concerns to your local leadership, your HR contact, or any member of the Global Legal and Compliance Team. You can also send an email to ethicsandcompliance.feedback@versigent.com.

If you are uncomfortable reporting through any one of those channels, you can contact the [Versigent Drive Line](#) – our Ethics Helpline, to report your concern, and you have the option of reporting concerns anonymously. You can contact the Drive Line electronically or via telephone, using any of the phone numbers listed on the last page of this Policy.

C. All Forms of Retaliation are Strictly Prohibited

Retaliation can take many forms. No reporter may be discharged, demoted, suspended, threatened, harassed, intimidated, coerced, or retaliated against in any other manner as a result of his or her making a good faith complaint or assisting in the handling or investigation of a complaint concerning an Versigent policy, the Code of Conduct, or any applicable law, rule or regulation. However, reporters who make a complaint or participate in an investigation or proceeding under this policy remain subject to the same standards of performance and conduct as other employees.

D. Complaints Must Be Made in Good Faith

Versigent protects reporters from retaliation even if their complaints are ultimately proven unfounded, unless the reporter knowingly made a false allegation, provided false or misleading information in the course of an investigation, or otherwise acted in bad faith. Employees have an obligation to participate in good faith in any internal investigation.

E. We Take Violations Of This Policy Seriously

Versigent takes all complaints of retaliation very seriously. All such complaints will be reviewed promptly and, where appropriate, investigated. Any Versigent employee

who retaliates against a reporter or who otherwise violates this policy is subject to disciplinary action, up to and including termination of employment.

5. Policy Violations / Questions Regarding Policy / Speak Up

Failure to adhere to this Policy may result in disciplinary action up to, and including, termination of employment.

If you suspect any potential violations of this Policy, or if you have any questions about this Policy, please contact any member of the GLC Team or email ethicsandcompliance.feedback@versigent.com. You can report your concern or ask any question through the [Versigent Drive Line](#) – our Ethics Helpline, and you can do so anonymously. You can contact the Drive Line electronically or via telephone. Versigent will not tolerate any retaliation against anyone who has made a report in good faith.

6. Do We Have Any Related Policies?

Yes. For additional information, please review Versigent's Anti-Harassment Policy, Appropriate Workplace Conduct Policy, Fair Competition Policy and Equal Employment Opportunity and Anti-Discrimination Policy.

7. Frequently Asked Questions

Q1: I thought my supervisor was failing to follow a safety rule and reported my concern to the plant manager. It turns out that I misunderstood the rule, and the supervisor wasn't doing anything wrong. However, I think my supervisor was angry that I went to the plant manager, because a few days later I was given a more difficult job assignment. Since I wasn't terminated and didn't lose any pay, is there anything I can do?

A1: Any adverse action that affects your terms and conditions of employment can constitute retaliation. You should notify a member of management about your supervisor's actions. If you don't feel comfortable notifying management, you should contact the [Versigent Drive Line](#) – our Ethics Helpline, any member of the Global Legal and Compliance Team or Human Resources or email: ethicsandcompliance.feedback@versigent.com.

DRIVE LINE TELEPHONE NUMBERS

Country		Drive Line Number
Austria	Österreich	0800 250085
Belgium	Belgien	Versigent Drive Line
Brazil	Brasil	0212 038 3373
China	中国	4008208128
Czech Republic	Ceská Republika	800200004
France	France	0801 13 01 88
Germany	Deutschland	0800 180 7752
Honduras	Honduras	504 2217-0514
Hungary	Magyarország	06 80 080 867
India	भारत	8000820262
Indonesia	Indonesia	021 30942994
Ireland	Ireland	1800456966
Italy (includes San Marino, Vatican City)	Italia	800815981
Japan	日本	0800 700 5794
Korea, Republic of South	대한민국	744972
Macedonia	Македонија	0800 8 05 64
Malaysia	Malaysia	1800-81-1221
Mexico	Méjico	8008777777
Morocco	Morocco	0530-917659
Poland	Polska	800005679
Portugal	Portugal	800815138
Romania	Roménia	0800 890 779
Serbia	Србија	0800 800246
Singapore	Singapore	8004923060
Spain	España	900752355
Sweden	Sverige	Versigent Drive Line
Switzerland	Schwiiz/Suisse/Svizzera	0800 800 413
Thailand	ไทย	1800018346
Tunisia	تونس	31300323
Turkey	Türkiye	00800 492 408 80284
Ukraine	Україна	0800 800 718
United Kingdom & Northern Ireland	United Kingdom	0808 168 0991
United States	United States	8334707255

The Versigent Drive Line — Our Ethics Helpline

- ✓ Easy to use & available 24/7
- ✓ Reports received by impartial third party
 - ✓ Anonymous reporting option
 - ✓ Reports handled confidentially
- ✓ Reporters protected against retaliation

Addendum

Local European Union Reporting Channels

1. Objective

This addendum is intended to supplement the Speak Up and Anti-Retaliation Policy in so far as it differs from the DIRECTIVE (EU) 2019/1937 (“the EU Whistleblower Protection Directive”) to protect persons who report breaches of European Union law. To the extent the local transposing legislation differs from the EU Whistleblower Protection Directive, a separate country appendix sets out the differences.

2. Scope

This addendum applies to all individuals working for Versigent in the European Union at all levels and grades, including current or former: employees, contractors, agency staff, trainees, shareholders, volunteers, job applicants, members of the administrative, management or supervisory body of an undertaking (including nonexecutive members), individuals involved in pre-contractual negotiations (other than the recruitment process) and those on work experience.

3. What Reports Attract EU Whistleblower Protection?

Breaches including any unlawful act or omission contrary to rules contained in the EU legislation referred in the Annex to the EU Whistleblower Protection Directive under the following headings (“**Breaches of EU Law**”):

- a) public procurement;
- b) financial services, products and markets, and prevention of money laundering and terrorist financing;
- c) product safety and compliance;
- d) transport safety;
- e) protection of the environment;
- f) radiation protection and nuclear safety;
- g) food and feed safety, animal health and welfare;
- h) public health;
- i) consumer protection;
- j) protection of privacy and personal data, and security of network and information systems;
- k) acts or omissions contrary to and detrimental to the financial interests of the European Union (Article 325 TFEU); and
- l) acts or omissions contrary to internal market rules, including breaches of Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law (Article 26(2) TFEU).

Or

- m) an act or omission that defeats the object or purpose of the rules in the Union acts and areas referred to above from (a) to (l);

4. Confidentiality

Versigent undertakes to take all necessary measures to ensure the strict confidentiality of your identity as reporter, of the persons concerned by your report and of any third party mentioned in your report, as well as of the information collected by all the recipients of the report.

Only persons authorized to collect and process reports may have access to the information collected. The information may be communicated to third parties provided that this communication is necessary to process the report.

Information which could identify a person targeted by a report may only be disclosed, except to the judicial authority, once it has been established that the report is well founded (unless it is being disclosed to the judicial authority).

5. Data Protection

Versigent, as a Data Controller, is committed to protecting the privacy and security of your personal data. We take steps to ensure that the personal data that Versigent collects is adequate, relevant, not excessive, and processed for limited purposes. Versigent endeavours to provide all data subjects with clear and full information about how their personal data is processed in the context of reporting misconduct.

Access to Versigent Drive Line Privacy Notice

Find further information on how Versigent collects and processes their personal information via the Versigent Drive Line Reporting – Privacy Notice, the latest version of which is available 24/7.

Purpose for Collecting Personal Data

The purposes for which Versigent collects personal data under the whistleblowing system are:

- The implementation, management and verification of the whistleblowing system, as well as adopting any necessary corrective measures that an investigation may identify.

Lawful basis for Processing Personal Data

The lawful bases for processing personal data will be appropriate for the purpose of processing, the type of data involved, and the applicable law. The lawful basis for processing personal data under the whistleblowing system are:

- Compliance with the law if the whistleblowing scheme is legally mandatory (due to the size of the entity or otherwise). If the implementation of the whistleblowing scheme is merely voluntary or convenient, public interest shall be the legal basis for processing.

Disclosure of Personal Data

Except where deemed strictly necessary to fulfil legal obligations, Versigent shall not disclose the identity of a reporting person to:

- People to which the report refers to; nor
- Third parties.

There may be circumstances where Versigent determines that it must reveal that information to:

- The courts;
- The public prosecutors; or
- The relevant law enforcement agents in charge, in the context of a criminal, disciplinary or regulatory investigation.

In these circumstances, Versigent shall try to give the reporter early warning of such disclosure(s), except if this could hamper the ongoing investigation or court procedures.

6. How Can it Be Reported?

It can be reported in accordance with section B of the main policy or in country as described in the relevant country appendices below:

Appendix One – Ireland

What Reports Attract Whistleblower Protection?

Breaches of EU Law or the following under local law:

- (a) that an offence has been, is being or is likely to be committed;
- (b) that a person has failed, is failing, or likely to fail to comply with any legal obligation (other than one arising under the worker's contract of employment or terms of engagement);
- (c) that a miscarriage of justice has occurred, is occurring or is likely to occur,
- (d) oppression, discrimination, gross negligence or gross mismanagement by or on behalf of a public body
- (e) a breach has occurred, is occurring or is likely to occur; or
- (f) that the health and safety of any individual has been, is being or is likely to be endangered;
- (g) that the environment has been, is being or is likely to be damaged;
- (h) that an unlawful or improper use of public money has occurred, is occurring or is likely to occur; and
- (i) information tending to show any matter falling within any of the preceding bullet points has been, is being, or is likely to be concealed or destroyed,

Irish Local Reporting Channel Details

- To make an oral report, please call the local HR manager to set up a meeting or call.
- To make a written report, send an email directly to the local HR manager.
- To make a report in person, please request a physical meeting with the local HR manager.

External reporting Channels Ireland

You are encouraged and it is Versigent's preference that you report wrongdoing internally in accordance with section B of the main policy (How to Speak Up) or locally as above. However, there may be limited circumstances where you consider reporting to the [Protected Disclosures Commissioner](#) or a 'prescribed person' (e.g. The Department of Consumer Protection for a consumer protection issue) as being appropriate. A list of 'prescribed persons' is available on the Irish Government's website [here](#).

Appendix Two – Austria

What Reports Attract Whistleblower Protection?

Breaches of EU Law and the following under local law:

Any other national rules included in laws implementing or transposing such acts, notably those establishing crimes or administrative offenses, in the field of Violations of Austrian Corruption Criminal Law (Sections 302 to 309 Criminal Code).

Austrian Local Reporting Channel Details

- To make an oral report, please call the local HR manager to set up a meeting or call.
- To make a written report, send an email directly to the local HR manager.
- To make a report in person, please request a physical meeting with the local HR manager.

External Reporting Channels Austria

You are encouraged and it is Versigent's preference that you report wrongdoing internally in accordance with section B of the main policy (How to Speak Up) or locally as above. However, there may be limited circumstances where you may wish to consider reporting to the [Federal Office for Prevention of and Fight against Corruption](#) ("*Bundesamt zur Korruptionsprävention und Korruptionsbekämpfung – BAK*").

Appendix Three - France

What Reports Attract Whistleblower Protection?

Breaches of EU Law and the following under local under:

1. A crime;
2. A criminal offence;
3. A threat or harm to the public interest,
4. A violation or an attempt to conceal a violation of an international commitment regularly ratified or approved by France, a unilateral act of an international organisation taken on the basis of such a commitment;
5. A violation or an attempt to conceal a violation of European Union law, or applicable laws and regulations; and
6. A violation of internal rules (such as contractual obligations or the Code of Conduct)

Facts, information or documents covered by national defence secrecy, medical secrecy, the secrecy of judicial deliberations, the secrecy of the investigation or the secrecy of relations between a lawyer and his client cannot be reported or disclosed under this policy and individuals who report or disclose such facts, information or documents are not protected under the French Whistleblowing regulations.

French Local Reporting Channel Details

- To make an oral report, please call the local HR manager to set up a meeting or call.
- To make a written report, send an email directly to the local HR manager.
- To make a report in person, please request a physical meeting with the local HR manager.

External Reporting Channels in France

You are encouraged and it is Versigent's preference that you report wrongdoing internally in accordance with section B of the main policy (How to Speak Up) or locally as above. However, there may be limited circumstances where you consider reporting to one of the authorities.

The exhaustive list of such authorities can be accessed at <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000046357368>.

Further details on how to make an external report with the competent authorities can be found on the respective websites of the different authorities.

Processing of Reports

The HR Department has authority to collect and process reports under this policy. The HR Department will be responsible for analyzing and investigating your report, provided it is admissible for processing under this policy.

Your report shall be raised to the HR Department by the following means: email, phone or in person.

If you choose to issue an oral report, the HR Department will either record the conversation or draft a complete and accurate transcript of the conversation. You will be given the opportunity to check, correct and ensure the accuracy of the written transcript of the conversation.

If you raise your report to your local leadership, your HR contact, or any member of the Global Legal and Compliance Team you should state clearly, verbally or in writing, that you are lodging an official disclosure under the company "Speak-Up" procedure. These persons will transmit your report to the HR Department without delay.

You will be informed in writing of the receipt of your report within 7 working days following its receipt.

Your report will only be actioned if it is concluded that the grounds for raising your report are reasonable and your disclosure falls within the scope of this policy (see Section "Reports that attract Whistleblower Protection" above). If your report is found not admissible or not in scope, you will be informed of why it is considered that the report does not meet the conditions for admissibility.

If it is found that your report relates to facts that have occurred or are very likely to occur in another Versigent company, you may be invited to raise your report to the latter company as well.

Admissible reports will be analyzed and investigated by the HR Department to assess the reality and seriousness of the facts reported.

Third parties specialized in certain areas useful to the investigation (in particular IT, finance, accounting) may be called in when and to the extent strictly necessary to deal with the report.

As part of the processing of your report, the HR Department will be responsible for:

- Asking you for further information regarding your report, if necessary to process it. You may also, at your initiative, transmit to the HR Department further elements to support the reported allegations or facts.
- Informing any person concerned by a report of the facts reported against him or her in order to be able to exercise his or her rights of defense.
- Providing you feedback on your report including information on actions implemented to investigate your report and, where relevant, action envisaged

or taken as follow-up to the report and the grounds for such follow-up measures. Feedback will be provided within a reasonable timeframe which will not exceed three months from acknowledgement of receipt of your report.

- Informing you of the closure of processing of your report.

Appendix Four - Germany

What Reports Attract Whistleblower Protection?

Breaches of EU Law and the following under local law:

- a) Violations that are punishable by law (for example, fraud, bribery, corruption, competition law infringements, blackmailing, insider trading and other securities fraud, money laundering, misappropriation, tax evasion)
- b) Violations that are subject to a fine, insofar as the violated regulation serves to protect life, limb or health or to protect the rights of employees or their representative bodies,
- c) A violation that has occurred, occurring or is likely to occur of German or EU laws in the area of e.g.
 - Public procurement, prevention of money laundering and terrorist financing;
 - Product safety and compliance;
 - Transport safety;
 - Protection of the environment;
 - Consumer protection;
 - Protection of privacy and personal data and security of network and information systems;
 - Human rights including modern slavery offences; and
 - Violations of regulations relating to the EU internal market including breaches of competition and state aid rules as well as rules on corporate tax including any tax arrangements.
- d) Statements made by public officials that constitute a violation of the duty to be faithful to the Constitution.

German Local Reporting Channel Details

- To make an oral report, please call the local HR manager to set up a meeting or call.
- To make a written report, send an email directly to the local HR manager.
- To make a report in person, please request a physical meeting with the local HR manager.

External Reporting Channels in Germany

You are encouraged and it is Versigent's preference that you report wrongdoing internally in accordance with section B of the main policy or locally as above. However, there may be limited circumstances where you consider reporting to external reporting channels operated by the German Government. These channels are:

The [German Ministry of Justice](#) (*Bundesamt für Justiz*)

In special cases:

The [German Financial Supervisory Authority](#) (*Bundesanstalt für
Finanzdienstleistungsaufsicht*)

The [German Competition Authority](#) (*Bundeskartellamt*)

Appendix Five – Hungary

What Reports Attract Whistleblower Protection?

Breaches of EU Law and any other unlawful or suspected unlawful act or omission or any other misconduct under local law.

Hungarian Local Reporting Channel Details

How to make a report?

The reports shall be made as follows:

- To make an oral report, please call the local HR manager to set up a meeting or call.
- To make a written report, send an email directly to the local HR manager.
- To make a report in person, please request a physical meeting with the local HR manager.

What Happens if I Have Submitted a Report?

Versigent takes any report of potential misconduct seriously. After submitting a report, you will receive an acknowledgment of receipt within 7 days, with an estimate of how long it will take to review and investigate the report.

Feedback will be provided within 30 days from acknowledgement of receipt of your report. This may be extended once in exceptional cases, but the investigation may not exceed 3 months.

Measures to Be Taken

Versigent determines which measures should be taken to process and, where required, investigate the facts described in the report. In particular, the following measures can be considered:

- initiating an internal investigation,
- request to the reporter to provide further information,
- taking further action to remedy the reported issue or malpractice identified in the course of the internal investigation,
- referral to a competent authority or other channels for further investigation of the reported matter, provided that such information does not affect the internal investigation and does not unreasonably affect the rights of the person concerned by the report,
- closure of the procedure (e.g., due to lack of proof regarding the reported information or when reported facts are inaccurate, ungrounded, or no longer relevant).

Investigation

The investigation is aimed at gathering facts about the violation of applicable laws and/or Versigent's policies.

All information related to the investigation is confidential and may only be shared with persons who need to have that information to conduct the investigation. During the investigation, such information may be provided if and to the extent necessary for the interview. Upon request, the reporter shall receive general information on the progress of the investigation and the results, unless such feedback could interfere with the investigation.

All personal data obtained during an investigation shall be processed in accordance with the laws and regulations regarding protection of personal data.

External Reporting Channels in Hungary

You are encouraged and it is Versigent's preference that you report wrongdoing internally in accordance with the above. However, there may be limited circumstances where you consider reporting the following authorities:

The [Directorate-General for Auditing European Aid](#) ('*Európai Támogatásokat Auditáló Főigazgatóság*')

The [Hungarian Competition Authority](#) ('*Gazdasági Versenyhivatal*')

The [Integrity Authority](#) ('*Integritás Hatóság*')

The [Public Procurement Authority](#) ('*Közbeszerzési Hatóság*')

[The Hungarian Energy and Public Utilities Regulatory Office](#) ('*Magyar Energetikai és Közmű-szabályozási Hivatal*')

The [Hungarian National Bank](#) ('*Magyar Nemzeti Bank*')

The [Hungarian National Authority for Data Protection and Freedom of Information](#) ('*Nemzeti Adatvédelmi és Információszabadság Hatóság*')

The [Hungarian National Media and Infocommunications Authority](#) ('*Nemzeti Média- és Hírközlési Hatóság*')

The [National Atomic Energy Authority](#) ('*Országos Atomenergia Hivatal*')

The [Authority for the Supervision of Regulated Activities](#) ('*Szabályozott Tevékenységek Felügyeleti Hatósága*')

[Commissioner for Fundamental Rights](#) ('*Alapvető Jogok Biztosa*')

Appendix Six – Italy

What Reports Attract Whistleblower Protection?

Breaches of EU Law, and any violations of national or EU law that harm the public interest or the integrity of a public administration or private entity, pursuant to the Italian Legislative Decree No. 24/2023 (“**Italian Whistleblowing Decree**”).

However, please be aware that the following cannot be subject to reporting:

- a) Disputes, claims, or requests pertaining to you or the individual who has lodged a complaint with the judicial authority, provided that they exclusively pertain to a personal interest, your personal employment or public service affiliations, or are connected to your employment or public service interactions with superiors within the organizational hierarchy.
- b) Violations mandated by either EU or national legislation, where there are already specific reporting procedures.
- c) Breaches of national security, as well as violations of contracts relating to national defense or security matters.

Italian Local Reporting Channel Details

- To make an oral report, please call the local HR manager to set up a meeting or call.
- To make a written report, send an email directly to the local HR manager.
- To make a report in person, please request a physical meeting with the local HR manager.

However, where you choose to make an oral report or report in person, Versigent will either record the conversation in a durable and retrievable form or draft a complete and accurate transcript of the conversation occurred. You will be given the opportunity to check, correct and ensure the accuracy of the written transcript of the conversation by signing it. Following a report, Versigent is responsible for:

- receiving and acknowledging receipt of your report within 7 days of your report being made;
- maintaining communication with you including asking for further information on the report, where necessary;
- providing feedback to you on your report including information on action envisaged or taken as follow up to the report and the grounds for such follow up. Feedback will be provided within a reasonable timeframe which will not exceed 3 months from acknowledgement of receipt of your report; and
- keeping information on the report no longer than it is necessary to comply with legal obligations, including the EU Law and the Italian Whistleblowing Decree, and, in any case, for a maximum of 5 years from the date of the communication of the final outcome of the report and the completion of the whistleblowing procedure.

External Reporting Channels in Italy

You are encouraged and it is Versigent's preference that you report wrongdoing internally in accordance with section B of the main policy (How to Speak Up) or locally as above. However, there may be limited circumstances where you consider reporting to the competent authority.

In Italy, the authority responsible for receiving external reports, reporting feedback, and providing follow-up on such external reports is the [National Anticorruption Authority](#) (*Autorità Nazionale Anticorruzione*, or "**ANAC**").

In particular, you are allowed to submit an external report to the ANAC in the following cases expressly indicated by the Italian Whistleblowing Decree:

- the Versigent internal reporting system is not active, available or it does not comply with the requirements provided for the Italian Whistleblowing Decree;
- an internal report has been already submitted, but it has not been followed up by Versigent;
- you have reasonable grounds to believe that your report will not be effectively followed up by Versigent or that such report may result in the risk of retaliation; or
- you reasonably believe that the reportable breach may cause an imminent or obvious risk for the public interest.

Appendix Seven - Poland

What Reports Attract Whistleblower Protection?

Breaches of EU Law and Polish law in the following areas:

- a) corruption
- b) public procurement;
- c) services, products and financial markets;
- d) anti-money laundering and counter-terrorist financing;
- e) product safety and compliance;
- f) transport safety;
- g) environmental protection;
- h) radiological protection and nuclear safety;
- i) food and feed safety;
- j) animal health and welfare;
- k) public health;
- l) consumer protection;
- m) protection of privacy and personal data;
- n) security of networks and information and communication systems;
- o) financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
- p) the internal market of the European Union, including public law principles of competition and state aid and corporate taxation; and
- q) constitutional freedoms and human and civil rights occurring in the relations of the individual with public authorities and unrelated to the areas indicated above.

Polish Local Reporting Channel Details

- To make an oral report, please call the local HR manager to set up a meeting.
- To make a written report, send an email directly to the local HR manager.
- To make a report in person, please request a physical meeting with the local HR manager at your site. The meeting will be arranged by the Global Legal and Compliance Team. If you choose to make an oral report or report in person, the local HR manager will either record the conversation or draft a complete and accurate transcript of the conversation. You will be given the opportunity to check, correct and ensure the accuracy of the written transcript of the conversation.

Recognition of Reports

The Global Legal and Compliance Team is authorized by Versigent to receipt reports, take follow-up actions, including verification of the report and further communication with the whistleblower, including requesting additional information and providing feedback to the whistleblower.

The Global Legal and Compliance Team is also responsible for:

- acknowledging receipt of report within seven days;
- provide feedback to the whistleblower on his/her report, including information on the actions intended or taken following the report and the basis for such actions. Feedback will be provided within a reasonable timeframe, not

- exceeding three months from the acknowledgement of receipt of the report;
and
- taking follow-up actions with due diligence.

External Reporting Channels in Poland

You are encouraged and it is Versigent's preference that you report wrongdoing internally in accordance with section B of the main policy (How to Speak Up) or locally as above. However, you may also submit a report to a competent external authority, for example the Ombudsman ("*Rzecznik Praw Obywatelskich*") at https://sygnalisci.brpo.gov.pl/pl/formularz_zgloszenia.

Appendix Eight - Portugal

What Reports Attract Whistleblower Protection?

Breaches of EU Law and the following under local law:

1. Violent, especially violent, or highly organized criminality.
2. Crimes defined in the local law on the prevention of organised and economic-financial criminality (Law n.º 5/2002 of 11 January).

Portuguese Local Reporting Channel Details

- To make an oral report, please call the local HR manager to set up a meeting or call.
- To make a written report, send an email directly to the local HR manager.
- To make a report in person, please request a physical meeting with the local HR manager.

External Reporting Channels in Portugal

You are encouraged and it is Versigent's preference that you report wrongdoing internally in accordance with section B of the main policy (How to Speak Up) or locally as above. However, there may be limited circumstances where you consider more appropriate to report to the relevant authorities, who have the power and the expertise to investigate and address the issues raised in the complaint.

If a complaint is submitted to an authority that is unable to handle it, it must be automatically sent to the appropriate competent authority. The person who made the complaint will be informed of this, and the date of receipt will be considered as the day the competent authority received it.

On the other hand, if there is no appropriate authority to handle a complaint or if the complaint is against an authority, it should be directed to the [National Anti-Corruption Mechanism](#) ("*Mecanismo Nacional Anticorrupção*"). If this is the authority in question, the complaint must also be addressed to the Public Prosecutor's Office. The Office will investigate the matter if the allegations described in the complaint amount to a criminal offense.

Appendix Nine - Romania

What Reports Attract Whistleblower Protection?

Breaches of EU Law and the following under local law:

- Any information which the reporting person became aware of in a professional context and which is about relevant wrongdoings, including reasonable suspicions, regarding one or more relevant wrongdoings that have been, are being or are likely to be committed within the company in which the reporting person is working or worked or with which the reporting person is in contact considering his/her activity or information related to potential concealment of such relevant wrongdoings.
- Relevant wrongdoings are deeds (actions or omissions) that are breaches of the law in the areas regulated by the Romanian whistleblowing law, which represent disciplinary misconducts, administrative offences or criminal offences or contravene the scope or purpose of the law.

A more detailed list of the relevant areas in Romania in which, among others, the relevant wrongdoing must occur to fall under this local policy is set out in point 3 *What Reports attract EU Whistleblower Protection?* in the *Addendum - Local European Union Reporting Channels* section above.

Romanian Local Reporting Channel Details

- To make an oral report, please call the local HR manager to set up a meeting or call.
- To make a written report, send an email directly to the local HR manager.
- To make a report in person, please request a physical meeting with the local HR manager.

External Reporting Channels in Romania

You are encouraged and it is Versigent's preference that you report wrongdoing internally in accordance with section B of the main policy (How to Speak Up) or locally as <https://www.integritate.eu/> above. However, there may be limited circumstances where you consider reporting to the Romanian authority ("Agentia Nationala de Integritate")

Appendix Ten – Spain

What Reports Attract Whistleblower Protection?

Breaches of EU Law and the following under local law:

Actions or omissions that may constitute a serious or very serious criminal or administrative offence. In any case, it shall be understood to include all serious or very serious criminal or administrative offences that involve financial loss for the Public Treasury and for the Social Security.

Spanish Local Reporting Channel Details

- To make an oral report, please call the local HR manager to set up a meeting or call.
- To make a written report, send an email directly to the local HR manager.
- To make a report in person, please request a physical meeting with the local HR manager.

The scope of the whistleblowing system (and the concept of disclosable matters) will not exceed, in any event, the scope set by Spanish Act 2/2023 on the Protection of the Reporting Informer („LPID”).

Data Protection

Whenever a report is received, the people managing it will decide whether a formal investigation is opened or not, considering the facts reported and the circumstances of the case. This decision shall be made as soon as possible and, in any event, where possible, within 3 months from the date on which the report is received. If the decision is not to investigate or where a decision has not been made within that 3-month period, all personal data contained in the report shall be deleted.

Data subjects will be always entitled to exercise their rights of access, rectification, erasure, objection to and limitation of the processing and, if applicable, portability, in accordance with Articles 15 to 22 of the GDPR. They can also file a complaint in front of the [Spanish data protection regulator](#), („*Agencia Española de Protección de Datos*”).

External Reporting Channels in Spain

You are encouraged and it is Versigent’s preference that you report wrongdoing internally in accordance with section B of the main policy (How to Speak Up) or locally as above. However, there may be limited circumstances where you consider reporting to external channels before the competent authorities. To this regard, the LPID establishes the creation of an external reporting channel and the appointment of an [Independent Whistleblower Protection Authority](#) (“*Autoridad Independiente de Protección del Informante*”).

Any natural person may report to this Authority, or to the corresponding regional authorities or bodies, the commission of any actions or omissions included in the

scope of application of the LPID, either directly or following communication through the corresponding internal channel.

Appendix Eleven - Sweden

What Reports Attract Whistleblower Protection?

Reports under the Speak Up & Anti-Retaliation Policy can be made in relation to work-related, suspected:

- (i) irregularities of such gravity that addressing them can be deemed to be of public interest,
- (ii) acts or omissions in breach of an applicable Union Act that falls within the scope of the EU Whistleblower Protection Directive,
- (iii) acts or omissions in breach of law or regulations as set out in section 8 of the Swedish Instrument of Government, which enforces or supplements a Union act that falls within the scope of the EU Whistleblower Protection Directive,
- (iv) acts or omissions that runs directly counter to the aim and purpose of a Union Act which falls within the scope of the EU Whistleblower Protection Directive,
- (v) violations of law.

This could include but is not limited to the Breaches of EU Law.

Reporting of concerns in relation to the reporting person's exclusively personal circumstances, such as conflicts at the workplace, salary setting etc. is generally considered not to be in the public interest and should therefore be addressed to the HR department.

Swedish Local Reporting Channel Details

- To make an oral report, please call the local HR manager to set up a meeting or call.
- To make a written report, send an email directly to the local HR manager.
- To make a report in person, please request a physical meeting with the local HR manager.

Versigent will then:

- acknowledge receipt of a report within seven days;
- maintain communication with the reporting person including asking for further information on the report, where necessary;
- investigating a report to assess the accuracy of the allegations made in the report;
- decide on any action required to address the breach reported or decide to close the procedure;

- provide feedback on a report including information on action envisaged or taken as follow up to the report and the grounds for such follow up. Feedback will be provided within a reasonable timeframe which will not exceed 3 months from acknowledgement of receipt of your report; and
- keep the documentation such as written reports and documentation of oral reporting for as long as necessary but no longer than 2 years after a follow-up case has been closed.

External Reporting Channels in Sweden

You are encouraged and it is Versigent's preference that you report wrongdoing internally in accordance with section B of the main policy (How to Speak Up) or locally as above. However, there may be circumstances where you consider reporting to any of the national competent authorities within their respective area of supervision, as listed at the [Swedish Work Environment Agency website](#) ("Arbetsmiljöverket").