WorkMotion

Whistleblower Policy

March 2024

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1. Purpose

In a global environment, legal challenges are constantly increasing. At WorkMotion Software GmbH and its subsidiaries (together, "**Company**"), we are committed to creating a safe working environment for all our employees by continuously adapting our processes and systems to the legal framework. Compliance is thus a living part of our corporate culture.

In order to comply with our corporate principles, it is important to identify possible misconduct at an early stage. One of the ways we achieve this is by receiving reports about possible violations.

This whistleblower policy (the "**Policy**") has been developed to ensure that all employees can freely and without fear of repercussions raise concerns regarding actual or suspected contraventions of our legal obligations, and to set the framework for how the Company approaches whistleblowing.

'Whistleblowing' refers to the act of raising concerns about potential, suspected, or actual misconduct within the Company and is a key element of our governance framework as well as supporting transparency and accountability within the Company.

2. Policy

This Policy applies to any violation of applicable law by or towards our employees in Germany or abroad in the course of their official duties. Such violations include, for example, all criminal offences, corruption offences, competition and cartel violations, data protection violations as well as accounting, financial and tax violations. Put simply: any conduct that is punishable by law or results in a fine.

The Company will not tolerate anyone being discouraged from speaking up or being adversely affected because they have reported misconduct in accordance with this Policy. The Company will consider disciplinary action, which may include termination of employment or engagement, where any team member has caused detriment to another because they have or want to make a disclosure in accordance with this Policy.

A copy of this Policy will always be available on internal Company websites.

The Company will comply with the standards set out in this Policy. If a legal obligation imposes a higher standard or requirement on the Company, or a requirement that is inconsistent with this Policy, the legal obligation will prevail over the Policy.

3. To whom does this policy apply?

Company team members (including employees, freelancers, trainees and working-students), directors and other officers who have reasonable grounds to suspect that a Potential Misconduct (as defined in section 4) has occurred or is occurring within or against the Company are encouraged to make a report.

For the sake of clarity, this Policy applies to both internal staff who provide their services for the Company, and external staff, often referred to as 'Talents', who provide their services for the Company's end clients, according to the rules and regulations of the respective country.

4. What is Potential Misconduct?

Potential Misconduct is any suspected or actual misconduct or an improper state of affairs or circumstances in relation to the Company. This includes if you believe that a Company

director, executive, manager, team member or other employee of the Company has engaged or attempted to engage in conduct which:

- is dishonest, fraudulent or corrupt, including bribery;
- is an illegal activity (such as theft, drug sale or use, violence, criminal damage to property, breach of competition and consumer law, privacy law or any other breaches of state or federal law or local laws and regulations applicable to the Company's operations and entities);
- represents a danger to the public or to the financial system;
- is unethical or in breach of Company policies (such as breaches of privacy or confidentiality, sexual harassment, bullying or intimidation, dishonestly altering company records or data, obtaining an unauthorised or inappropriate personal benefit, adopting questionable accounting practices or wilfully breaching other policies or procedures);
- is potentially damaging to the Company, a team member or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Company property or resources;
- may cause financial loss to the Company or damage its reputation or be otherwise detrimental to Company interests; or
- concerns any other kind of serious misconduct or an improper state of affairs or circumstances.

Potential Misconduct generally does not include Personal Work-Related Grievances as defined in section 5).

Reports must be based on reasonable grounds that the information disclosed is true. There will not be negative consequences if the information turns out to be incorrect, but you must not make a report that you know is not true or is misleading. Making a false report is considered a serious matter and may result in disciplinary action.

5. What is a Personal Work-Related Grievance?

Personal Work-Related Grievances are not within the scope of this Policy and should be raised directly with your team lead, a member of the People & Culture team or any other Company leader that you feel comfortable raising the matter with.

Personal Work-Related Grievances are issues in relation to your employment with the Company that have implications for you personally (i.e. matters solely related to your personal employment). Examples of Personal Work-Related Grievances include:

- a conflict between you and another team member;
- a decision relating to your promotion or transfer; or
- a decision relating to the termination of your employment.

6. To whom can a report be made?

The Company has both informal and formal ways in which concerns can be raised depending on your circumstances and the level of seriousness of the issue.

If you are comfortable, you are encouraged to raise a concern informally outside this Policy with your team lead or a member of the People & Culture team. At any time before you raise a concern, you can obtain more information about this Policy, how it works and whistleblower information more generally by contacting the Reporting Office listed in this Policy.

Reporting Office

You may report a matter to the internal reporting office ("**Reporting Office**"), being operated by an independent internal team bound to confidentiality, taking into account the legal requirements under the *Hinweisgeberschutzgesetz* (*HinSchG*), which is implementing the Directive (EU) 2019/1937 (Whistleblower Protection Directive), and can be reached at the following e-mail address:

Whistleblowing@WorkMotion.com

You may also report a matter directly to an external state reporting office as listed in the **Annex**.

Anonymous Reports

A report may be submitted anonymously if you do not wish to disclose your identity. Anonymous reports may be submitted via email to the Reporting Office by using an anonymised email account.

You will receive an acknowledgement of receipt within 7 days of submitting a report, unless the report is made anonymously.

Generally, you are encouraged to provide your name because it will make it easier for us to address your disclosure. For example, the context in which you may have observed the Potential Misconduct is likely to be useful information, and we may seek more information to assist an investigation. If you do not provide your name, the investigation will be conducted as best as possible in the circumstances and you will still be protected in accordance with this Policy. However, please be aware that an investigation may not be possible unless enough information is provided, and it may make it difficult to offer you the same level of practical support if we do not know your identity.

7. Investigation of Potential Misconduct

Matters raised under this Policy will be received and treated seriously and with the utmost sensitivity. All matters will be dealt with fairly and objectively, in a timely manner and in accordance with relevant supporting procedures.

While making a report does not guarantee that the matter will be formally investigated, all reports will be assessed and considered by the Company and a decision made as to whether they should be investigated in accordance with this Policy. The Company's response to a report will vary depending on the nature of the report (including the amount of information provided).

Reports alleging Potential Misconduct will be assessed to:

- determine if and how they should be investigated in accordance with this Policy; and
- determine whether the Potential Misconduct is of a serious nature, in particular whether it involves conduct involving senior management and or significant financial matters.

In all cases:

- All team members must cooperate fully with any investigations.

- The Reporting Office may investigate the matter directly or may appoint an external advisor to investigate the matter.

- Unless there are confidentiality or other reasons not to do so, individuals to whom the disclosure relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.

- Where the Company considers it appropriate to do so, we will provide feedback to you regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

8. Protection of Whistleblowers

The Company is committed to protecting and respecting the rights of persons who make reports under this Policy and ensuring anyone who makes a report based on reasonable grounds is treated fairly and does not suffer any disadvantage.

a) Protecting your identity

The Company's priority is to protect the identity of people who speak up and make a report. If you speak up, your identity (and any information we have because of your disclosure that someone could use to work out your identity) will only be disclosed if you give your consent to the Company to disclose that information or the disclosure is allowed or required by law.

We will take steps to protect your confidentiality, for example by ensuring your concerns are overseen and investigated by suitably qualified and appointed team members and securely and confidentially storing all files and records created relating to a whistleblower report or an investigation.

b) Protection from detriment

We will take all reasonable steps to protect you from detrimental treatment and will take appropriate action where any such detrimental treatment is identified. If you consider you are subjected to detrimental treatment because you made a report based on reasonable grounds under this Policy, you should inform the Reporting Office or a senior Company executive immediately.

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats, or other unfavourable treatment connected with making a report.

9. Outcome of investigations and reporting procedures

At the end of the investigation, the Reporting Office or external advisor must prepare a report, which will be the property of the Company and will remain confidential.

Where an investigation identifies a breach of internal policies or procedures, appropriate disciplinary action may be taken. This may include, but is not limited to, terminating or suspending the employment or engagement of the person(s) involved in the Potential Misconduct. If the report finds that there has been a suspected or an actual breach of the law the Company may also refer the matter to the relevant legal authority.

We will provide feedback to you on the action envisaged or taken as follow-up and on the

grounds for such follow-up within a reasonable time not exceeding three months from the submission of the report, unless the report is made anonymously.

10. Reporting procedures and review of Policy

Any reporting of matters investigated in accordance with this Policy will maintain the confidentiality of any person who has reported a matter in accordance with the Policy. Any information that might lead to the disclosure of the identity of the whistleblower will also be excluded from these reports.

This Policy will be periodically reviewed and updated. Team members who have roles under this Policy receive training on discharging their responsibilities and will be advised of any changes to this Policy and their responsibilities as required.

11. Relationship to other policies

This Policy should be read in conjunction with the Company's Code of Conduct and applicable law.

Annex

If you are based within the EU, you also have the option of making use of external state reporting offices as listed in the following table.

Country	State Reporting Office
Austria	***Bundesamt zur Korruptionsprävention und Korruptionsbekämpfung (BAK)*** Address: Herrengasse 7, 1014 Wien. Phone: +43 1 53 126-906800 Email: BMI-IV-BAK-SPOC@bak.gv.at
Belgium	***Le Médiateur fédéral / De federale Ombudsman*** Address: Rue de Louvain 48, bte 6 / Leuvenseweg 48 bus 6 Phone: +32 2 289 27 27 Email: contact@federalombudsman.be
Bulgaria	***Commission for Personal Data Protection (CPDP)*** Address: 2 Prof. Tsvetan Lazarov Blvd., Sofia 1592. Phone: +359 2 915 3519 Email: kzld@cpdp.bg
Croatia	***The People's Ombudsman of Croatia (Pučki pravobranitelj)*** Address: Savska cesta 41/3 (Zagrepčanka building), HR-10 000 Zagreb Phone: +385 1 4851 855 Email: info@ombudsman.hr
Cyprus	***Office of the Commissioner for Administration and the Protection of Human Rights*** Address: Era House, Diagorou 2, 1097, Nicosia. Phone: 22 40 55 00 / 22 40 55 01 Form:https://eforms.mof.gov.cy/eforms/eforms.nsf/complaintformombudsman_en/complaintformombudsman_en?OpenForm
Czech Republic	***Ombudsman (Public Defender of Rights)*** Address: Veřejný ochránce práv, Údolní 39, CZ-602 00 Brno Phone: +420 542 542 888 Email: podatelna@ochrance.cz
Denmark	***Danish Data Protection Agency (Datatilsynet)*** Address: Carl Jacobsens Vej 35, DK-2500 Valby Phone: +45 33 19 32 00 Email: dt@datatilsynet.dk
Estonia	***Estonian Central Criminal Police*** Address: Tööstuse 52, 10615 Tallinn Phone: +37 2612 3810
Finland	***National Bureau of Investigation - Criminal Intelligence Division*** Address: PO Box 285/ Jokiniemenkuja 4, 01301 Vantaa/ 01370 Vantaa. Phone: +358295480141 Email: rikosvihje.krp@poliisi.fi

France	***The Defender of Rights (Défenseur des Droits)*** Address: 3 Place de Fontenoy 75007 Paris Phone: +33 (0) 9 69 39 00 00 Form: https://formulaire.defenseurdesdroits.fr/formulaire_saisine/
Germany	***Bundeskartellamt*** Address: Kaiser-Friedrich-Str. 16, 53113 Bonn. Phone: +49 228 9499-0 Email: poststelle@bundeskartellamt.bund.de
Greece	***Governor's Office National Transparency Authority*** Address: 195, Lenorman av. and Amfiaraou str., Athens, 10442. Phone: +30 2132129 883, -884 Email: info@aead.gr
Hungary	***The Office of the Commissioner for Fundamental Rights*** Address: H-1055 Budapest, Falk Miksa u. 9-11. Phone: (+36) (1) 475-7100 Email: hungarian.ombudsman@ajbh.hu
Ireland	***Office of the Protected Disclosures Commissioner*** Address: 6 Earlsfort Terrace, Dublin 2, D02 W773. Phone: 01 639 5650 Email: disclosures@opdc.ie
Italy	There is no overarching body/authority appointed to receive and investigate disclosures made by whistleblowers. Specific disclosures can be made to: ▪ ***National Anticorruption Agency (ANAC)*** via Online Form. ▪ ***The Transparency and Anticorruption Officer.*** ▪ ***The judiciary authority.*** ▪ ***The fiscal authority.*** ▪ ***The criminal judiciary authority.*** ▪ ***The fiscal judiciary authority.***
Latvia	***Department of State Administration Policy*** Address: Brīvības bulvāris 36, Centra rajons, Rīga, LV-1050. Phone: 67082910 Email: alarm@mk.gov.lv
Lithuania	There is no overarching body/authority appointed to receive and investigate disclosures made by whistleblowers. Specific disclosures can be made to: ▪ All public administration bodies. ▪ ***Special Investigations Service's Anti-Corruption Agency*** via phone: (+370) 5 266 3333; or via by email: report@stt.lt.
Luxembourg	There is no overarching body/authority appointed to receive and investigate disclosures made by whistleblowers. Specific disclosures can be made to: ▪ ***Commission de Surveillance du Secteur Financier*** via Online Form. ▪ ***Commissariat aux Assurances*** via Online Form.

Malta	There is no overarching body/authority appointed to receive and investigate disclosures made by whistleblowers. Specific disclosures must be made according to the type of malpractice and the prescribed authorities under the First Schedule of the relevant Act.
Netherlands	***The Dutch Whistleblowers Authority (Huis voor Klokkenluiders)*** Visiting Address: Muzenstraat 89, 2511 WB Den Haag. Postal Address: Postbus 85680, 2508 CJ Den Haag Phone: 088 – 133 10 00 (algemeen nummer) Email: contact@huisvoorklokkenluiders.nl.
Poland	There is no overarching body/authority appointed to receive and investigate disclosures made by whistleblowers. Specific disclosures can be made to: ▪ ***The State Labour Inspectorate.*** ▪ ***The employment and/or administrative court.*** ▪ ***The prosecutor's office.*** ▪ ***The Human Rights Ombudsman.***
Portugal	There is no overarching body/authority appointed to receive and investigate disclosures made by whistleblowers. Specific disclosures must be made according to the type of malpractice and the prescribed authorities under Article 12 of the relevant Act.
Romania	***National Integrity Agency*** Address: Lascar Catargiu Boulevard no. 15, postal code: 010661, sector 1, Bucharest. Phone: +40-372-06 98 69 Email: ani@integritate.eu
Slovakia	***Office for the Protection of Whistleblowers of Anti-Social Activities (ÚOOPČ)*** Address: Jozefská 1, 811 06 Bratislava. Phone: +421 948 935 166 Email: sekretariat@oznamovatelia.sk
Slovenia	***Commission for the Prevention of Corruption*** Address: Dunajska cesta 56, 1000, Ljubljana. Phone: +386 1 400 5710 Email: anti.korupcija@kpk-rs.si
Spain	There is no overarching body/authority appointed to receive and investigate disclosures made by whistleblowers. Specific disclosures can be made to: ▪ ***The General Inspection of Services (Castilla y León).*** ▪ ***The regional Ombudsman (Castilla y León).*** ▪ ***Regional agencies (Balearic Islands, Valencia).*** Alternatively, anonymous e-mail hotline at https://www.cnmc.es/webform/formulario-de-contacto.
Sweden	There is no overarching body/authority appointed to receive and investigate disclosures made by whistleblowers. Specific disclosures must be made according to the type of malpractice and the prescribed authorities available at https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2021949-om-skydd-for-personer-som_sfs-2021-949/.

If you are based outside the EU, you also have the option of making use of external state reporting offices as listed in the following table.

Country	State Reporting Office
India	**Central Vigilance Commission** Address: Satarkta Bhavan, Block-A, GPO Complex, INA, New Delhi - 110023 Phone: 011-24651020 Email: directorit-cvc@gov.in
South Africa	**Special Investigating Unit South Africa** Address: Rentmeester Building, 74 Watermeyer Street, Meyers Park, 0183 Phone: 0800 037 774 Email: siu@whistleblowing.co.za
Switzerland	**Swiss Federal Audit Office (SFAO)** Address: Monbijoustrasse 45, 3003 Bern Phone: +41 58 469 20 34 Email: info@efk.admin.ch
United Kingdom	There is no overarching body/authority appointed to receive and investigate disclosures made by whistleblowers. Specific disclosures must be made according to the type of malpractice and the prescribed authorities available at https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2/whistleblowing-list-of-prescribed-people-and-bodies.

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