

esoft Group

Whistleblower Policy



1. Introduction to Esoft's Whistleblowing Policy

Purpose

Esoft has the ambition to be ethical, transparent, and accountable in all we do including our business decisions, professional relationships, and team processes. We understand that this is crucial to our continued success and reputation.

However, we need to know when something unethical is taking place within Esoft, allowing us to act and make the necessary changes.

Esoft strongly encourages employees, contractors, suppliers, and other stakeholders to speak up if they suspect or witness any matters of concern. Therefore, raising ethical concerns should be easy and safe.

Esoft has adopted a whistleblowing policy to give reassurance that anyone who reports an issue will be provided anonymity, protected from retaliation, and will have their concerns addressed in a timely and respectful manner.

Scope

This Policy applies to the entire Esoft Group and covers all employees including full-time, part-time, and temporary employees, interns, trainees, freelancer, suppliers, and agents acting under the Company name as well as other stakeholders associated with Esoft.

2. What is Whistleblowing?

Whistleblowing is the term used when an individual or a group of individuals report on suspected wrongdoings within the Esoft organization.

For the whistleblowing report to be valid, the whistleblower who makes a report must reasonably believe two things:

- 1) They are acting in the public interest. This means that disclosures are not made because of personal grievances or complaints, but that something is happening that is against Esoft's ethical principles.
- 2) The suspected wrongdoing shows past, present, or likely future wrongdoing.

3. What is Reportable Conduct?

Whistleblowing should be made whenever someone encounters unethical or illegal behavior or incidents that are against Esoft's ethical principles, including but not limited to:

- Financial crime, such as embezzlement, bribery, fraud, and forgery
- Money laundering or theft of resources or property
- Offering or accepting a bribe
- Environmental violations
- Revealing company secrets
- Breaches of confidentiality/GDPR
- Information security
- Physical violence and/or harassment
- Any other illegal or unethical conduct



Issues that are NOT covered by whistleblowing include:

- Personal work-related grievance or complaint.
- Dissatisfaction with a decision relating to employment or engagement, such as a transfer, promotion, or disciplinary action.
- Disagreements of conflict between colleagues.

Personal work-related grievances do not qualify for protection under the whistleblower policy. While these issues are still important, they should be reported directly to HR for further resolution.

4. Why do we have a Whistleblowing Process at Esoft?

We value our employees' voice: Employees are often the first people to witness any type of wrongdoing within an organization. The information that you may uncover could prevent incidents which may harm people, Esoft's reputation or performance.

We protect our employees from retaliation: It takes courage to speak up when something is not right. We understand that you might be uncomfortable or anxious. That is why we prohibit retaliation.

It promotes a healthy culture within Esoft: Part of building a culture of trust is learning to speak up when something is not right, so that we can address the problem. You do not have to have all the details or be sure that something is wrong to raise an integrity concern.

Learning trends: We want to hear about our mistakes so we can act and fix the problem as soon as possible to protect our employees' wellbeing and company reputation.

Finally, it is an EU Law: In the EU, all companies with 50 employees or more are obligated to establish internal reporting channels, or a so-called whistleblower mechanism.

5. How does the Whistleblowing Process work?

Esoft has made it possible to use a web-based secure channel (the "Whistleblower Channel") to report unethical behavior. This system ensures full confidentiality. Whistleblowers can decide for themselves whether they wish to give their names or not.

- Step 1. Employees see, hear, or witness unethical behavior.
- Step 2. Report it to your manager, if possible.
- Step 3. File an anonymous report on the Whistleblower channel. No identifying characteristics are included in the reports.
- Step 4. The Compliance Committee or HR responds anonymously or personally for resolution through the Whistleblower's Channel. You are guaranteed acknowledgement of receipt of your report within 7 working days.
- Step 5. Compliance Committee or HR investigates and resolves issues, depending on the nature of the issues. Esoft may also engage a third party to assist with the investigation process if needed. Any third party involved will be subject to confidentiality.
- Step 6. The decision will be communicated to you via the Whistleblower Channel within a maximum of 3 months depending on the nature of the investigation.
- Step 7. Trends of issues will be reported or shared to relevant management level.



6. How do I make a Whistleblower report?

You should access the Whistleblower secure channel and click on “Make a Report” to start the process.

It is important to make sure the information contained in the report is as concrete as possible so that it can be processed and investigated efficiently. .

It is helpful if your report addresses the following five questions Who? What? When? How? Where?

Some useful details include:

- date, time, and location.
- names of person(s) involved, roles.
- your relationship with the person(s) involved.
- the general nature of your concern.
- how you became aware of the issue.
- possible witnesses; and
- other information and possible documentation that you must support your report.

Please make sure that the descriptions contained in your report can be easily understood by people who are not internal to Esoft. It will be helpful if you are available to answer further questions if needed. You can do all of this while remaining anonymous within your report.

It is your choice whether you provide your name and contact information in the report. If you choose to stay anonymous, it is very important to remember your case ID number. If you forget your case ID number in an anonymously submitted report, you will not be able to gain access again due to the need to ensure anonymity.

If the case investigators have any questions, they will contact you via the secure inbox in the portal. Your identity continues to be protected during the entire cause of communication, and any documents, photos, or audio files will have their identifying information stripped or obscured automatically during submission.

Decisions made on your report will be communicated back to you via the secure inbox within a maximum of three months.

If you have any questions about the Whistleblower Policy or the whistleblower process, please talk with your manager or contact the Human Resource Department.

7. Confidentiality

All reports are treated confidentially.

The number of people who have access to the details of a report and information obtained through any investigation process will be limited.

If a report concerns the conduct of a particular person, then the matters raised in the report may be discussed with the individual to obtain an understanding of his/her perspective. They will be directed to maintain confidentiality, to maintain compliance, and to take no action that could be considered retaliatory in nature.



8. Protection of whistleblower

Esoft does not tolerate any form of retaliation taken by any person against the whistleblower or any people who are involved in an investigation of a whistleblower report. We will take all reasonable steps to protect whistleblowers from retaliations.

Retaliation and/or detriment is a serious violation of our Code of Conduct and any individual who is found to have retaliated against a whistleblower will be subject to disciplinary action which may include termination of employment.

9. False or misleading reports

When making a disclosure, you will be expected to have reasonable grounds to suspect the information you are disclosing is true, but you will not be subject to a penalty if the information turns out to be incorrect.

However, you must not make a report that you know is not true or is misleading. This may be a breach of our Principles of Business Conduct and will be considered a serious matter that may result in disciplinary action. There may also be legal consequences if you make a knowingly false report.

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