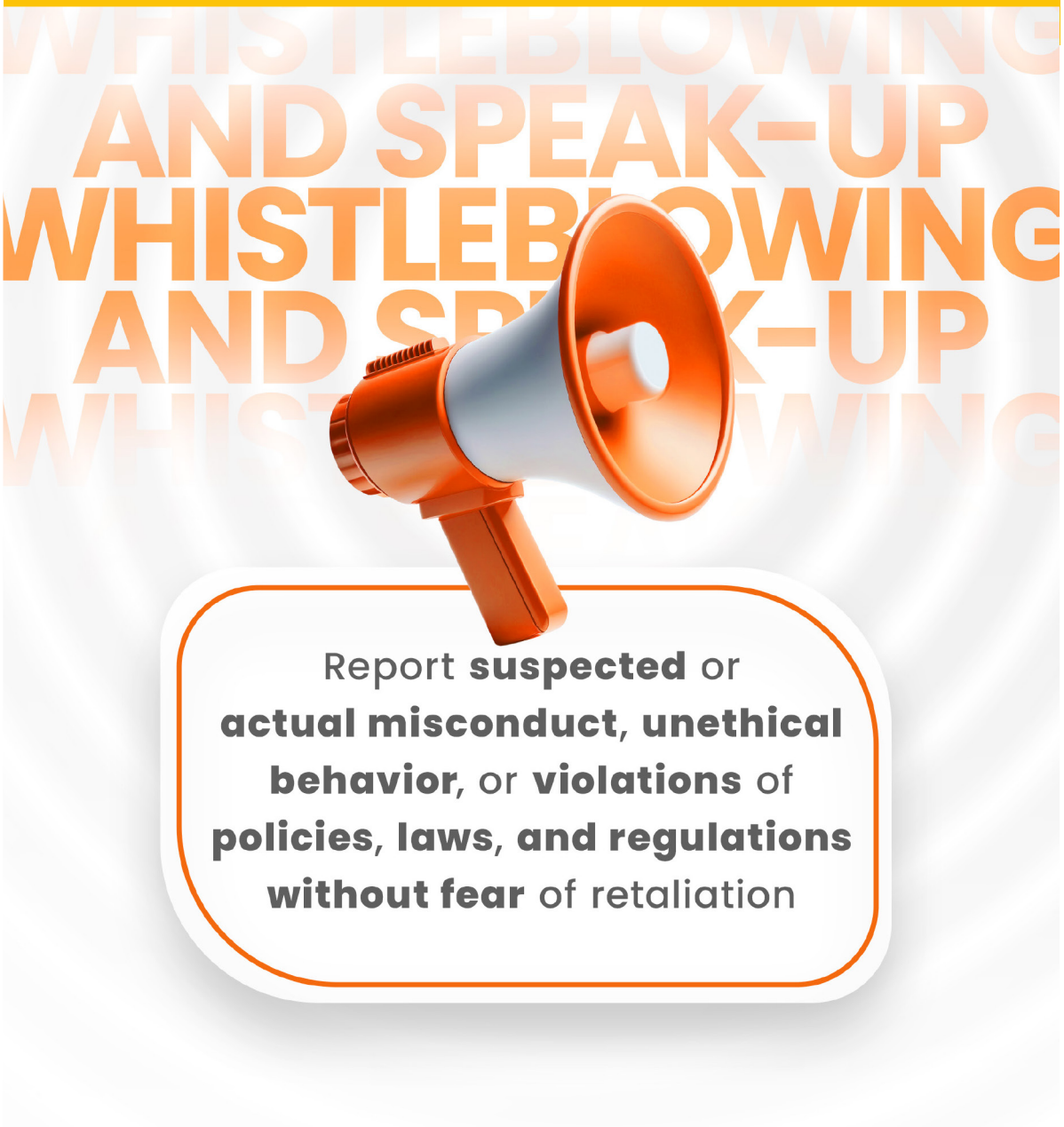
WEBCOR GROUP - JANUARY 2025

Whistleblowing and Speak-Up Policy



WEBCOR GROUP

www.webcorgroup.com

1. OVERVIEW

1.1 Introduction

Webcor Group, in alignment with the highest ethical standards and the EU Whistleblowing Directive (1937/2019), establishes this Whistleblowing and Speak-Up Policy. Our commitment is to ensure an environment where employees and stakeholders are empowered to report suspected or actual misconduct, unethical behavior, or violations of policies, laws, and regulations without fear of retaliation. Through this policy, Webcor Group aims to detect and prevent wrongdoing, thus enhancing transparency and law enforcement within the organization.

1.2 Purpose

The policy sets forth procedures for reporting concerns and outlines the company's commitment to investigate such reports thoroughly and take appropriate action. It reaffirms our zero-tolerance stance on retaliation against those who, in good faith, report concerns or participate in investigations. It guarantees that all reports are treated seriously, investigated promptly, and addressed appropriately.

1.3 Integration with the Code of Ethics

This policy functions in tandem with the Webcor Group Code of Ethics and Business Conduct, reinforcing our collective commitment to ethical operations and decision-making. Together, they form a comprehensive framework guiding our actions and ensuring Webcor Group's enduring success and integrity.

1.4 Approval and Implementation

This policy is endorsed and approved by **Webcor Group's Board of Advisors**. It is the responsibility of all employees and stakeholders to familiarize themselves with this policy and adhere to its principles, upholding the high ethical standards that define Webcor Group.

2. SCOPE

This policy applies to all team members, leaders, and the board of Webcor Group. It covers concerns related to violations of the Webcor Group Code of Ethics and Business Conduct, company policies, or illegal activities.

The policy encompasses all forms of misconduct or critical conditions, that can be reported by employees, contractors, suppliers, and stakeholders, including but not limited to:

- Violations of statutory rules, internal rules, policies, or ethical standards;
- Bullying, harassment, discrimination;
- Corruption, money laundering, or financial fraud;
- Any actions compromising a safe, healthy, and legal work environment;
- Attempts to conceal any of the above.

3. REPORTING GUIDELINES AND PROCEDURES

3.1 When to Report

You are highly encouraged to report if you encounter or suspect:

- **Financial Misconduct:** Including fraud, embezzlement, and financial irregularities.
- **Compliance and Legal Violations:** Breaches of legal standards, regulatory requirements, internal policies, or a violation of Human Rights.
- **Ethical Breaches:** Including conflicts of interest, bribery, and corruption.
- **Product and Service Integrity:** Issues affecting the quality, safety, and honesty of products and services.
- **Data Privacy and Cyber security:** Unauthorized use or disclosure of information and breaches of data security.
- **Workplace Conduct:** Including harassment, discrimination, and unsafe working conditions.
- **Environmental Protection:** Reports on environmental damage and non-compliance with sustainability practices.
- **Misuse of Company Resources:** Inappropriate or unauthorized use of company assets.

3.2 What Cannot Be Reported

Reports not matching the categories previously mentioned won't be considered for action under the Whistleblowing Channel. These "Non-qualified reports" encompass issues outside the scope of serious misconduct or policy violations. For instance:

- Subjective views on company operations
- Personal views regarding salaries, leadership styles, or similar workplace issues. These should be directed towards the appropriate managerial personnel.

3.3 How to Report

Concerns should be reported through Webcor Group's whistleblowing platform (https://whistleblowersoftware.com/secure/webcor-group). Reports can be made anonymously or with the reporter's identity disclosed, based on their preference, either orally or in writing.

Your report should include the following details if you know them, so that the Group can appropriately investigate:

- What happened that caused your concern;
- Who was involved;
- When the issue happened or began happening;
- Where the issue occurred or began occurring;
- Who else might have relevant information about the issue; and
- Any other facts you think would be helpful to the investigator.

If you are reporting anonymously, please make sure that you put down as much information about the matter as possible and at least the following:

- Webcor's subsidiary company connected with the misconduct/breach of local/EU/EEA law;
- Description of the misconduct/breach and who's involved;
- Facts, evidence, or proof of the misconduct/breach.

Nothing in this Policy prohibits a team member from reporting potential violations of law directly to a regulator or to law enforcement.

3.4 Protection and Confidentiality

Webcor Group guarantees protection from retaliation for anyone reporting a concern in good faith. The identity of reporters and the details of reports will be treated with the utmost confidentiality and in compliance with relevant data protection laws. Cases involving breaches of local, or EU/EEA law may require reporting to the relevant authorities, in line with legal obligations and Webcor Group's commitment to ethical business conduct.

3.5 Non-Retaliation Policy

At Webcor Group, retaliatory actions against employees who, with honesty and integrity, report issues or engage in investigative processes are strictly forbidden, regardless of the outcome of the report. Such retaliatory actions are understood to include any form of negative employment consequence, such as termination, downgrading, suspension, punitive measures, reduction in work hours, decrease in salary, threats, harassment, or any form of discriminatory behavior as a result of making a report in good faith or aiding in an investigation.

An act of reporting is considered made in good faith if it is based on all available information and carries a reasonable belief of a potential or actual violation. Any form of retaliation, whether direct or indirect, against an employee who presents a concern in good faith or participates in an inquiry constitutes a violation warranting disciplinary action. Additionally, attempts to uncover the identity of an employee who has made a report anonymously are viewed as retaliatory and will also result in disciplinary measures.

3.6 What To Expect When You Make A Report

You will be treated with dignity and respect. The Company maintains your confidentiality and anonymity, as allowed by law. Upon report submission, you receive an automated receipt. A designated "Case Handler" from Internal Audit, Legal or a Third Party will assess and investigate the report impartially. The Case Handler may contact you confidentially for more information using the whistleblowing platform, where all messages are stored securely. All cases are logged and cannot be deleted. Team members must cooperate fully during investigations. Depending on the findings, Webcor Group may take disciplinary actions against misconduct.

3.7 Follow-up

The EU Directive requires follow-up communication to the Reporter within 90 days, even if the case is not resolved. Based on severity, the Audit and Legal Departments may contact local authorities. Measures will be taken to mitigate and prevent future cases. All documentation is stored on the Whistleblowing Software platform for tracking and status consultation.

4. DATA PRIVACY

When you submit an inquiry, necessary personal data is collected to address your concerns. Webcor Group and its entities handle this data, which includes identification, contact information, and details of your concern. This data may be shared within relevant Webcor Group departments to improve resolution processes. The Audit Committee processes this data to address issues, based on Webcor Group's legitimate interest. Data is kept for up to three years after resolution and then deleted to ensure privacy and compliance.

5. TRAINING AND AWARENESS

Webcor Group will provide training to all employees on the whistleblowing policy and procedures, **emphasizing the importance of reporting misconduct and the protection offered to whistleblowers.**

6. POLICY REVIEW AND UPDATES

This policy will be reviewed annually to ensure it remains effective and relevant. Any changes will be communicated across the organization.

7. Contact Information

For further information or guidance on this policy, please contact the Ethics Committee via: SpeakUp.Webcor@WebcorGroup.com.

This policy is effective as of January 1, 2025, and supersedes any previous whistleblowing policies. All members of the organization are encouraged to familiarize themselves with this policy and to act in accordance with its provisions.

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