

Statement concerning whistleblowing

OCORIAN

Ocorian Services (Luxembourg) S.à r.l. (the "Company") confirms it respects the rights of whistle-blowers in accordance with the Luxembourg law of 17 May 2023 (the "Law"). This includes the obligation to keep the identity of whistleblowers confidential (to the extent possible as stated in the Law) and to protect the Whistleblower from any possible retaliation.

A whistleblowing report can be made by any person who is aware of any misconduct (the "Whistleblower"), for instance: employees, including those whose employment contract has not started or has ended, volunteers and trainees, subcontractors, suppliers, self-employed persons, shareholders and members of the administrative, management or supervisory body.

Whistleblowers are encouraged to consider at first the internal channel before using any external channel (or public disclosure) if both of the following conditions are met:

- There is a real possibility to remediate the situation internally (without external intervention) and
- The internal whistleblowing would not be harmful for the Whistleblower.

In order to make an internal whistleblowing report, Whistleblowers are invited to send an e-mail to the following address mailbox:

whistleblowing.luxembourg.oec@ocorian.com.

Where it's a case of a non-anonymous report, the Company will confirm receipt of the report back to the Whistleblower within 7 days and will also inform and support the Whistleblower throughout the

process. Final feedback to the Whistleblower should be provided within three months of the date of the initial notification.

In the event there is an intention to file an external whistleblowing report to the Ordre des Experts-Comptables (OEC), Whistleblowers are invited to complete the Whistleblowing form available on the OEC website (<https://oec.lu/myeteam/index.htm#HTML/1201>) or to send a written statement to the OEC at contact@oec.lu as described in the OEC's Whistleblowing procedure (as applicable): <https://oec.lu/myeteam/index.htm#PDF/423601>.

If the conditions outlined in article 24 of the Law are met, the Whistleblower may consider the public disclosure route.

Article 27 (paragraph 5, second sentence and paragraph 6) describes the sanctions that are linked to any abusive and/or intentionally misleading Whistleblowing or public disclosure reports/events. Therefore, potential Whistleblowers are encouraged to seek independent legal advice prior to taking any action.



Contact us

     [ocorian.com](https://www.ocorian.com)

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