

# Acrolinx Whistleblowing Policy

## Preamble

At Acrolinx, our values are the foundation for everything we do, from serving our customers and running our business, to enhancing our brand, reputation, trust and transparency. In addition to living up to our values, it is critical to our collective long-term success to demonstrate an unwavering commitment to high ethical standards, building a culture where our people are committed to respecting others and in doing what is right.

In addition to promoting a healthy workplace, various scandals in companies around the globe have shown that no company is immune to employees, departments or management bodies disregarding or overlooking applicable laws and regulations and causing damage to Acrolinx and our long-term goals. We therefore must work diligently to maintain strong ethics, integrity, and respect.

We expect all employees, including the leadership team, to behave lawfully and in an exemplary manner, however, we cannot assume that is always the case. Therefore, precautions need to be taken. . When precautions fail, the next step is to ensure an immediate notification mechanism is in place for Acrolinx employees to report such violations to appropriate Acrolinx staff who are tasked with performing an investigation, leading to resolution of the matter and finally the prevention of renewed violations.

Acrolinx staff (employees, contractors, workstudents, interns, etc), partners, suppliers, and even customers are encouraged to report illegal conditions, policy violations, or concerns of impending damage without having to fear that they will be subject to sanctions or retaliation of any kind. Acrolinx is committed to responsibly handling violation reports and will not retaliate against any employee with a legitimate, bonafide, and honest report. To further encourage reporting of violations, Acrolinx will enable an externally hosted and anonymous reporting mechanism.

Because reports of a violation do not always come from within, Acrolinx may also incorporate the mechanisms of this policy into contractual relationships with third parties so external stakeholders can be involved in the whistleblowing process with appropriate protections (e.g. as witnesses).

## § 1 Scope

This policy applies to all Acrolinx employees including temporary workers, interns, work students, and external employees such as contractors and freelancers, partners, suppliers, and customers..

## § 2 Definitions

1.

Violations of rights within the scope of this policy include violations of applicable laws, regulations, policies, as well as internal guidelines.

2.

Significant violations of rights are violations of rights that are suitable

- to significantly impair proper operational processes, or
- entail threat or damage to physical and/ or mental health of our employees
- entail criminal liability for the responsible employee of Acrolinx, or
- entail significant damage for Acrolinx, or
- entail not inconsiderable dangers for the reputation of Acrolinx ("reputational damage"), or

- giving or receiving of any bribe, influence payment, kickback or other similar unlawful payment designed to secure favored or preferential treatment, or
- violating laws and regulations (e.g. data privacy and protection).

### 3.

In particular, the following are considered to be material violations of the law:

1. Disregard of the applicable accounting rules.
2. Mis-evaluation of assets of or liabilities against Acrolinx.
3. Instructions from supervisors to perform accounting operations in violation of applicable accounting rules.
4. Violations of applicable occupational health and safety regulations.
5. Violation of applicable environmental protection regulations.
6. Harassment, including sexual harassment, by employees and/ or leadership staff.
7. Criminal offenses

### 4.

Significant misconduct is behavior that is likely to cause material damage to Acrolinx or its employees.

### 5.

Misconduct can come from any member of the company or a third party.

### 6.

Whistleblower is any person who provides information about legal violations or misconduct through the designated channels in accordance with this policy or to third parties (authorities, media, public).

## § 3 Notes

### 1.

Employees who are aware of or have reasonable grounds to suspect a significant violation of rights or significant misconduct are requested to provide information about such misconduct. Acrolinx partners with NAVEX EthicsPoint to collect such cases either via web-intake form or via phone. You can reach NAVEX EthicsPoint under <http://acrolinx.ethicspoint.com/>.

### 2.

It is not relevant whether the material violation of rights or the significant misconduct occurs in the whistleblower's work area or outside of it.

### 3.

A report does not have to be created if the whistleblower would have to accuse themselves through the report.

## § 4 Anonymity

### 1.

If possible, information should not be given anonymously. However, it is at the whistleblower's sole discretion whether they wish to remain anonymous.

**2.**

The whistleblowing reports can be submitted anonymously. It is technically not possible to trace the identity of the whistleblower because the corresponding technical possibilities are ruled out by effective cryptological processes.

**3.**

Acrolinx is obliged to follow up on anonymous reports in a suitable form and with sufficient intensity. If the whistleblower has provided anonymous contact options, Acrolinx must use these for queries if the information for follow-up is otherwise not sufficiently specific.

## **§ 5 Protection against measures**

**1.**

If an employee reports a significant violation of rights, significant misconduct or a suspicion that is not obviously unfounded, this employee will not be disciplined because of the notice.

**2.**

Any behavior in connection with the report that puts the whistleblower in a worse position or degrades them, for example, warnings, and dismissal, is considered retaliation.

Even if a report proves to be unjustified, the report will not have any negative consequences for the honest whistleblower, in particular for their employment position or their professional advancement in the company.

**3.**

Any discipline of or retaliation against a whistleblower constitutes a serious breach of duty of the employment or service relationship.. The Executive Leadership Team and the Acrolinx Board of Directors support whistleblowers and will ensure that they are dealt with objectively and fairly.

**4.**

This special protection against retaliation does not apply if the whistleblower intentionally gives untrue or inaccurate information.

## **§ 6 Notification Procedure**

**1.**

For the employees of Acrolinx, there are various reporting channels to report information about significant legal violations or significant misconduct.

**2.**

If possible, a report should first be made verbally or in writing to the immediate superior. This internal report is voluntary. The supervisor must document the notification. If the report affects the line manager's area of work and they consider the report to be justified, they must take remedial action and inform the whistleblower, the management or the compliance officer in writing. If the report does not relate to the manager's area of work and could be relevant to compliance, they must forward the report to management or the compliance officer.

**3.**

If a report to the immediate superior does not lead to follow-up after a reasonable period of time, or if it is unreasonable or uncomfortable for the employee to contact the immediate superior for whatever reason, the

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employee should contact one of the following offices:

1. Compliance Officer
2. NAVEX EthicsPoint

4.

Acrolinx maintains a page in Confluence [Acrolinx Manual]

1. on which all information on the possibilities and ways for submitting information is listed,
2. how the compliance officer can be reached.

5.

If an employee gives the compliance officer information about a significant violation of rights or significant misconduct, the compliance officer must check on the basis of the reported facts and their general knowledge of the operational circumstances whether a significant violation of rights or significant misconduct has occurred. If the whistleblower requests this when the report is made, the compliance officer will inform the whistleblower of the result of their investigation. All of this will be documented.

6.

If the employee uses NAVEX EthicsPoint to submit an anonymous report, they should formulate their report as specifically as possible and give all relevant details.

Cases created through NAVEX EthicsPoint can be completely anonymous.

NAVEX EthicsPoint also protects the anonymity of the whistleblower when using the return channel.

7.

Information may be given to supervisory authorities or other external third parties if danger is imminent and there is an immediate danger to life and limb. If a criminal offense is suspected, the police or the public prosecutor's office may be informed directly. In the event of criminal offenses against Acrolinx, Acrolinx reserves the right to report the crime to the police or the public prosecutor's office.

8.

In the information provided by Acrolinx on the whistleblower system, the particular importance of limiting the reporting of facts or corresponding suspicions instead of value judgments to the protection of all those involved and the efficiency of the whistleblower system is explained to the employees.

Beyond the aforementioned protection, management will ensure objective and fair dealings with all employees involved in a procedure and between all parties involved.

9.

Every report is documented in the whistleblowing system. If a report is not found to be manifestly unfounded, the assigned case administrator begins an internal investigation for the case.

## **§ 7 Protection of an employee mentioned and of witnesses mentioned in a report**

1.

Acrolinx shall make every effort to maintain the confidentiality of the identity of an employee who is named in a notification shall be treated confidentially.

2.

Acrolinx guarantees compliance with the presumption of innocence in favor of the reported employee.

**3.**

If no misconduct can be proven for an employee who was named in a report or became the subject of a proceeding based on a report, Acrolinx ensures the same protection as for the whistleblower.

**4.**

The aforementioned protection also applies to employees who appear as witnesses in the proceedings.

## **§ 8 Disclosure of Personal Data**

Personal data of the whistleblower may only be released to investigating authorities on the basis of a legal obligation, otherwise only with the consent of the whistleblower. This also applies to the right to information of the persons incriminated in the notice.