

Global Whistleblower Protection Policy

March 1, 2025 | Version 2.0

The Cprime Group of Companies and any other affiliates (referred to in this policy as “We”, “Our”, “Us” “Cprime” or “the Company”) all share in this global commitment to encourage speaking out against corrupt, illegal or inappropriate conduct, or conduct which is against the public interest. Every area of the Company worldwide conducts business ethically, honestly, and in compliance with all applicable laws and regulations. This Global Whistleblower Protection Policy (“Policy”) aims to create a safe way to report wrongdoing without fear of retaliation.

Who does this Policy apply to?

This Policy applies to all eligible whistleblowers who make or attempt to make a report of misconduct under this Policy. “Eligible Whistleblowers” includes all current and former personnel, including the Board of Directors, the Executive Leadership Team, global employees (permanent and temporary, full-time or part-time), personnel hired through Employers of Record, personnel hired through Professional Employer Organizations, interns and volunteers. It also includes agents, contractors and consultants, freelance workers, partners and resellers.

Speak Up!

Should you have reasonable good-faith grounds or belief to suspect that misconduct has occurred (including conduct which is against the public interest, a breach of internal policies, or legal or regulatory obligations), you are encouraged to speak up and make a report. The subject of any report may include current or former personnel or current or former circumstances.

What misconduct can be disclosed under this Policy?

Misconduct includes any improper state of affairs or circumstances within the Company, or in relation to a supplier, client or counterparty of Ours. Examples may include, but are not limited to, any conduct that involves:

- Breaches (including serious breach of policies and procedures), including those causing serious risks to health and safety;
- Dishonest, corrupt or illegal activities, including:



- Fraud, theft, money laundering or appropriation;
- Offering or accepting a bribe;
- Accepting any instruction to cover up serious wrongdoing;
- Harassment, discrimination, abuse, bullying or victimization;
- Potential damage to Our moral and reputational standing, including:
 - Causing, contributing or being linked to violations of human rights such as modern slavery and human trafficking in the Company's supply chains or operations;
 - Causing or potentially causing damage to the Company such as unsafe work practices, sabotage, violence, drug or alcohol use;
 - Attempts to or instruction to cover up or attempt to cover up serious wrongdoing;
- A breach of specific legislation;
- Public interest disclosures, including:
 - Perversion of the course of justice of any applicable law;
 - Maladministration, including conduct that is unjust oppressive or negligent;
 - Misuse or waste of public or government funds;
 - An abuse of public trust.

What conduct should not be disclosed under this Policy?

Personal work-related grievances are generally excluded from the protections in applicable Whistleblower Laws or this Policy, except in specific circumstances. These should be raised with your manager or the Human Resources Department.

A personal work-related grievance is a report of behavior that has implications for the discloser personally and does not have significant implications for the Company. Examples of a personal work-related grievance may include:

- A decision relating to the engagement, transfer or promotion of the discloser;
- Dissatisfaction about a performance outcome;
- An interpersonal conflict between you and another team member;
- A decision relating to the terms and conditions of the engagement or employment of the discloser;
- A decision to suspend, terminate or otherwise discipline the discloser;
- Disagreement with any government policy, action or expenditure that does not constitute grounds for disclosing conduct which is against the public interest.



Who can I make a report to?

You are encouraged to make an internal report to the Company if you have reasonable good-faith grounds or belief to suspect that misconduct has occurred. You may make a report to:

- Your manager, who will refer to the appropriate Whistleblower Protection Officer;
- By email to SpeakUp@cprime.com;
- Anonymously to:
 - Cprime Legal Department – Whistleblower Protection Officer
5700 Granite Parkway, #620, Plano, TX 75024
 - Cprime Limited / Cprime Oy Legal Department – Whistleblower Protection Officer
Brunwood Platform – Office 3D, New Station Street, Leeds LS1 4JB, United Kingdom
 - Cprime Legal Department – Whistleblower Protection Officer
Prestige Shantiniketan, Crescent 4, 2nd Floor Whitefield, Bangalore South, Bangalore-560066, Karnataka, India
 - Cprime / Elabor8 Legal Department – Whistleblower Protection Officer
Level 3 – Two Melbourne Quarter, 697 Collins Street, Docklands, Victoria 3008, Australia

Where the subject of the report is the Whistleblower Protection Officer, the report should be made to the CEO or to the Office of the Ombudsman (who will assume or delegate all case management duties of the Whistleblower Protection Officer to the Board of Directors' Audit Committee, the Office of the Ombudsman or an external professional).

Your report may be made verbally or in writing, however, it is strongly preferred that you make a report in writing to ensure clear communication and to enable the best possible management of the matter.

When I make a report will it be confidential?

We will treat all disclosures in a confidential and sensitive manner. Confidential means your identity will only be shared with those who have a need-to-know reason in order for Us to effectively conduct any investigation and follow up action, or where there is a legal requirement to share your identity.

If you make an anonymous report, keep in mind that it may be more difficult to investigate an anonymous concern due to difficulty in obtaining specific details and/or answers to follow up questions. Some local laws also discourage anonymous reporting, including in most European countries, where anonymous allegations are discouraged and should be limited to accounting and



internal controls issues, including fraud, inaccurate records, auditing, bribery and corruption, and other financial matters.

Should I make my report to an external agency?

Many laws and regulators require or encourage current and former personnel to first report their concerns internally, and We encourage you to report your concerns directly to Us. However, if after seeking local advice and determining the relevant designated body in your jurisdiction, you may determine that it is reasonable and necessary for you to make your report directly to relevant authorities or external entities.

What if someone tells me something I think needs to be reported?

If information is disclosed to you of the type of misconduct covered by provisions of this Policy which could be considered an internal Whistleblower Report, you must ensure it is conveyed to the Whistleblower Protection Officer expediently. It is recommended that you pass on the report within twenty-four (24) hours, or sooner where it would be assumed the matter would be urgent or where it involves a potential emergency. It's important to note that a report could present itself in casual conversation outside of official channels and may not be explicitly intended as a Whistleblower Report – such a report could even be made to you in a social setting, but your obligations to pass on the report remain the same.

Your report to the Whistleblower Protection Officer should include the following information:

1. Date the information was disclosed to you;
2. Substance of the report;
3. Any dates or details of when, where, or how the reportable conduct occurred;
4. The identify or level of seniority of the person/s who are the subject of the report;
5. The perceived level of risk or gravity of the reportable conduct; and
6. Any other pertinent information.

Your report to the Whistleblower Protection Officer must NOT include the identity of the person who disclosed the information to you, or any information likely to lead to the identification of that person except where:

- The whistleblower consents to be identified;
- The disclosure is made to a lawyer in order to obtain legal advice or representation; or
- The disclosure is to a regulatory agency or law enforcement agency.



Once you have passed on the report to the Whistleblower Protection Officer, you should take no further action. You will not be kept updated as to the status of the report. You must not discuss the report further and must always maintain confidentiality.

What happens after I make a report?

Investigation Process

Where a Whistleblower Report is made internally, or We become aware of the substance of a report that is made externally, the Whistleblower Protection Officer will ensure that an investigation is undertaken in a timely manner. Where there is sufficient information to do so, an investigation will be undertaken to the full extent possible based on the information contained in the allegation or level of awareness of the substance of any concerns.

The Whistleblower Protection Officer will:

- Undertake a preliminary review of the matter.
- Determine if there is sufficient information to conduct an investigation.
- Determine if an external professional organization should be engaged to case manage and/or conduct the investigation and/or provide findings and recommendations as to appropriate action.
- Create a plan for the investigation, inclusive of any witnesses to be contacted, information to be sourced, professional advice (e.g. legal, taxation, etc.) to be sought and indicative timeframes.
- Conduct or oversee the investigation.
- Ensure the findings of the investigation are clearly documented.
- Review and provide recommendations, or ensure any external organization provides recommendations, to the CEO based on the specific individuals involved or systemic matters and risks. Recommendations can include any course of action from disciplinary action to referral to appropriate authorities.
- Maintain, or direct the maintenance of, all appropriate records.
- Ensure that the investigation is conducted fairly, in accordance with the principles of procedural fairness and natural justice.

Findings and Actions

The CEO shall make any final decision and determine any actions based on the findings and



recommendations. The CEO is not required to adopt recommendations and shall determine any actions. The CEO is responsible for ensuring (via delegation or directly) that actions are implemented.

Where the subject of the report is the CEO, the Board of Directors' Audit Committee would assume this responsibility. The CEO, the Board of Directors, and management of all levels will be held accountable for the quality of response to the issues, to reports of retaliation, and for supporting policies that ensure whistleblower rights.

Providing Updates to the Whistleblower

Should We determine that it is appropriate to do so in light of confidentiality, privacy and legal constraints, and the whistleblower indicates they would like to be kept updated, the whistleblower may be kept up to date in regards to key milestones within the investigation process. Where We determine that a referral to an appropriate authority or external entity is necessary, it may not be possible for Us to provide updates after the referral is submitted.

What protections will apply?

A "Protected Disclosure" is a report made in accordance with this Policy. To be protected under this Policy, a whistleblower must:

- Act honestly with reasonable belief that the information in the allegation is true or likely to be true;
- Make the disclosure in accordance with this Policy; and
- Not themselves engage in illegal or serious misconduct in relation to the conduct being reported.

Nothing in this Policy is intended to abrogate or diminish any additional or alternative protections which may be available at law.

Protection from discrimination and victimization

We do not tolerate any detrimental conduct or retaliation taken by any person against the whistleblower or any people who are involved in an investigation of a Whistleblower Report. Both the whistleblower and any persons who are the subject of an uninvestigated or unsubstantiated report must not be treated adversely or discriminated against in any manner, including in any aspect of employment, and must not be victimized. Any person who retaliates against a whistleblower, or threatens such retaliation, may be subject to disciplinary action, up to and including termination of



employment or contractual relationship with Us.

False or misleading disclosures

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 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.

Civil, criminal or administrative liability

We have no ability to offer a whistleblower immunity against criminal or civil legal action that may be taken against the whistleblower. However, in some instances of a public interest disclosure, you may receive statutory protections from civil, criminal or administrative liability.

What if I face retaliation after I make a report?

If after you, as the whistleblower, make a report, you experience retaliation or detriment, please contact the Office of the Ombudsman at ombudsman@cprime.com. The Office of the Ombudsman is chartered by the Board of Directors to act as an independent, confidential, and neutral contact to help deal with such issues.

What if I have questions or concerns about this Policy?

You can seek confidential information on the operation of this Policy and how a disclosure will be handled, without making a disclosure, by contacting legal@cprime.com. However, if you require legal advice with respect to your obligations under this Policy or the Whistleblower laws, then you must contact an external advisor.



Version Control (for internal use only)

Version Number	Date Approved	Approver	Description
1.0		Kristy Chin	Document Origination
1.1	September 1, 2024	Justina Buckles	Updated entity names and addresses
2.0	March 1, 2025	Justina Buckles	Updated addresses