



**Keywords  
Studios**  
Imagine More

Version: **0.5**

Last Amendment:  
**December 2023**

Next Review:  
**December 2024**

**Protected Disclosures (Whistleblowing) Policy**

Department:  
**People & Culture**


**GLB-HR-21-02-INT**

Contact:  
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To be read in conjunction with:


Grievance Policy & Procedure, Anti-Bribery and Corruption Policy, Anti-Tax Evasion Policy, Sanctions Policy and Code of Business Conduct

**CONFIDENTIAL AND PROPRIETARY**

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## EXECUTIVE SUMMARY

- Keywords Studios plc and its subsidiaries (“**Keywords**” or the “**Group**”) is committed to the highest possible standards of compliance with its legal requirements. This policy is intended to encourage and enable individuals to raise concerns about a breach (e.g. a form of malpractice).
- This policy tells you how you can raise a concern about a breach with Keywords, and Keywords guarantees that such concerns will be treated seriously and investigated properly.
- This policy aims to provide protection against any form of retaliation on the basis that you have reported a concern as long as you have reasonable grounds to believe that the information in your report is true at the time of reporting.
- As detailed in this policy, the primary procedure for the disclosure of malpractice, wrongdoing or breaches: is the central disclosure procedure using the Group’s “EQS Integrity Line” online reporting portal (<https://keywordsstudios.integrityline.com/frontpage>) (see section 8 below).
- Keywords encourages any individual who has genuine concerns about a breach in the organisation to raise those concerns at an early stage through Keywords’ central disclosure procedure (<https://keywordsstudios.integrityline.com/frontpage>), as it is the most efficient route for dealing with reports and one which serves the best interests of both Keywords and the individual making it.
- Local and external disclosure is possible (see local appendices below).

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## 1. INTRODUCTION

Keywords is committed to the highest possible standards of compliance with its legal requirements. This policy is intended to encourage and enable individuals to raise concerns rather than overlook them. Keywords encourages any individual who has genuine concerns about a breach (e.g. a form of malpractice) in the organisation to raise those concerns at an early stage through Keywords' central reporting channel. Breaches are understood as any acts or omissions that (i) are unlawful and which relate to the areas falling within the scope of section 4 of this policy; (ii) defeat the object or the purpose of the law in the areas falling within the scope of section 4 of this policy; or (iii) are unlawful and fall within the scope of the applicable transposing legislation in your jurisdiction (where applicable, please see the relevant local country schedule attached to appendix 2 of this policy for further details) ("**Breach**" or "**Breaches**").

You are encouraged to share any information on Breaches, including reasonable suspicions about actual or potential Breaches, which occurred or are very likely to occur within the company in which you work or have worked for or in any other organisation with which you are or were in contact through your work, as well as any attempts to conceal such breaches.

Keywords is committed to ensuring that reported Breaches are effectively addressed within the Group wherever possible including, where applicable, in accordance with the stipulations of the European Directive of 23 October 2019 on the protection of persons who report breaches of Union law (2019/1937) (the "**EU Whistleblowing Directive**").

## 2. PURPOSE

This policy tells you how you can raise a concern with Keywords, and Keywords guarantees that such concerns will be treated seriously and investigated properly. This policy aims to provide protection against any form of retaliation on the basis that you have reported a concern as long as you have reasonable grounds to believe that the information in your report is true at the time of reporting.

This policy provides guidance to certain individuals in relation to the following procedures for disclosure:

- Central disclosure procedure using the Group's "EQS Integrity Line" online reporting portal (<https://keywordsstudios.integrityline.com/frontpage>) (see section 8 below);
- Local and external disclosure procedures (see local appendices below).


Individuals are encouraged to raise concerns through the central disclosure procedure.

## 3. AIM & SCOPE OF THIS POLICY

Keywords believes that individuals have an important role in identifying and reporting concerns about wrongdoing which has come to their attention. Keywords will investigate genuine and reasonable concerns reported which relate to perceived wrongdoing in the Group. Keywords will also ensure that individuals can do so in confidence and that they will NOT BE DISCRIMINATED AGAINST OR SUFFER DETRIMENT OR RETALIATION AS A RESULT OF REPORTING A CONCERN.

This policy applies to the following individuals who acquire information, on a reportable Breach in a work-related context:

- employees with permanent or limited-term contracts;
- contractors;
- sub-contractors;
- volunteers;
- paid or unpaid trainees;
- agency workers where the worker is supplied by a third person to Keywords;
- self-employed individuals;
- shareholders;
- members of the Keywords' administrative, management and supervisory bodies (including non-executive members);
- anyone working under the supervision and direction of contractors, subcontractors and suppliers; and
- anyone in any of the above categories whose work-based relationship with any member of the Group is yet to begin or has ended (for example, a job applicant).

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This policy is intended to cover all aspects of the Group's activities, including our operations internationally, and aims to:

- reassure individuals that they will be protected from any form of retaliation if they have raised concerns about Breaches within the Group and observe the legal protections given to individuals who make a report against retaliation, including threats of retaliation or attempts to retaliate;
- ensure that no discrimination occurs on the grounds of gender, gender reassignment, marital or civil partnership status, race, colour, nationality, ethnic origin, national origin, disability, age, sexual orientation, religion or belief, or any other prohibited grounds, when addressing concerns that have been raised;
- ensure that all individuals who fall within its scope are able to view a copy of this policy in a format which they can readily understand, particularly catering for those whose first language is not English and those who have difficulty with reading;
- ensure that individuals receive a considered response to their concerns; and
- emphasise to managers and employees that subjecting people who report genuine concerns to any form of retaliation is a disciplinary offence, as is raising an allegation maliciously.

#### 4. CONCERNS COVERED BY THIS POLICY

The policy is intended to deal with serious or sensitive concerns about Breaches in the following areas -


- public procurement;
- financial services, products and markets;
- prevention of money laundering;
- prevention of terrorist financing;
- product safety and compliance;
- transport safety;
- protection of the environment;
- radiation protection and nuclear safety;
- food and feed safety;
- animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and personal data;
- security of network and information systems;
- breaches affecting the financial interests of the European Union; and
- breaches relating to the European Union internal market, including breaches of:
  - competition and State aid rules; and
  - rules on corporate tax including any tax arrangements.

The list above is an indication of the areas which may cause concern, based on the EU Whistleblowing Directive ("**Breaches of EU Law**") , but is not exhaustive. YOU ARE ENCOURAGED TO REPORT ANY BREACH, OR OTHER ISSUE OR CONCERN, WHICH YOU REASONABLY BELIEVE IS UNLAWFUL AND IS CAUSING YOU CONCERN, EVEN IF IT RELATES TO AN AREA THAT IS NOT LISTED ABOVE.

Your report can relate to any Breach anywhere in the world; it is not restricted to matters purely arising in country where you work.

#### 5. CONCERNS OUTSIDE THE SCOPE OF THIS POLICY

The policy is not intended to cover complaints against action taken, or intending to be taken, by Keywords or any of its staff which has placed, or could place, an individual at a particular disadvantage in respect of their duties, terms and conditions of employment, or relationships with co-workers. If you wish to raise such a complaint, you should use Keywords' grievance procedure, details of which can be found in the Group's Grievance Policy & Procedure. You can also use Keywords' grievance procedure in relation to matters covered by this policy if it is your intention that the report should constitute a grievance rather than raising a standalone concern under this policy.

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## 6. PROTECTION AGAINST RETALIATION

Keywords appreciates that the decision to raise a concern can be a difficult one to make, not least because there may be a fear of reprisal from those who may be involved in the framework of the Breach (e.g. those who may have committed the Breach). Keywords will not tolerate retaliation against any person who raises a concern where they have reasonable grounds to believe that the information in the report is true at the time of reporting, even if it transpires that there is no basis for concluding that any Breach has occurred, or is likely to occur.

The protection against retaliation shall also apply, where relevant, to (i) facilitators; (ii) third persons who are connected with the reporting persons and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting persons; and (iii) legal entities that the reporting person owns, works for or are otherwise connected with in a work-related context.

Keywords will take appropriate steps to protect them, including taking necessary action, which may include but is not limited to disciplinary action up to and including dismissal, against anyone who is found to be pursuing any form of retaliation or has threatened to do so.

## 7. CHANNELS FOR MAKING A DISCLOSURE

The best way to make a disclosure is through the Group's "EQS Integrity Line" online reporting portal <https://keywordsstudios.integrityline.com/frontpage> (see section 8 below). Keywords encourages any individual who has genuine concerns about a breach in the organisation to raise those concerns at an early stage through this portal which is the most efficient route for dealing with reports and one which serves the best interests of both Keywords and the individual making it.

Local and external disclosure is also possible (see local appendices below).

Keywords encourages individuals to raise the matter when it is just a concern, as long as they have reasonable grounds to believe that the information in the report is true, rather than waiting for proof or investigating the matter themselves. Acting sooner rather than later can avoid any further potential damage. Reports shall be treated with confidentiality (see section 9 below).

Reports may be made on an anonymous basis, but individuals are encouraged to submit their name with their report. Concerns expressed anonymously can be more difficult to address effectively, but will nonetheless be considered and dealt with by Keywords to the extent possible.

## 8. RAISING A CONCERN


The primary method for disclosure is through the Group's "EQS Integrity Line" online reporting portal, <https://keywordsstudios.integrityline.com/frontpage> (an overview of the portal is included at appendix 1 of this policy). The portal is easy to use and allows for both anonymous and identified reporting. An independent 'Case Manager' (most likely a member of the Group's People & Culture, Legal or Internal Audit team), with no direct involvement with the alleged breach or concern raised, will be assigned to respond and manage the disclosure under the review of the 'Protected Disclosure Manager' (see section 10 below).

If you are unable to access the portal for any reason, verbal or written disclosures may be made to the 'Protected Disclosure Manager' or any of the other individuals nominated by the Group for this purpose, as detailed in section 10 below.

Although individuals are not expected to prove the truth of the facts in the disclosure, they must have a 'reasonable belief' that there are grounds for their concern when making a disclosure using the central procedure.

You should make your report as specific as possible and include details such as, but not limited to:

- the type of wrongdoing you are reporting;
- where and when relevant events occurred;
- who is involved and who has knowledge of the matter you are reporting;
- how the individual or organisation committed the Breach; and
- any documents or other sources that support the information in your report.

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## 9. CONFIDENTIALITY & ANONYMITY

The Group's "EQS Integrity Line" online reporting portal (<https://keywordsstudios.integrityline.com/frontpage>) allows for anonymity and responses are through an external secure mailbox. Disclosures will be kept secure and in a form that does not endanger confidentiality of the person making the disclosure. The focus will at all times be on the information in the disclosure rather than the identity of the individual making the disclosure. Please note there may be country specific requirements around anonymity and data transfers. Where country specific rules apply, they will be highlighted in the online reporting portal and some are detailed below in the local appendices.

## 10. THE ROLE OF THE "PROTECTED DISCLOSURE MANAGER"

Keywords is ultimately responsible for the management of this policy.

Keywords has appointed an identified senior executive as the 'Protected Disclosure Manager' for the maintenance and day-to-day operation of this policy.

The 'Protected Disclosure Manager' is Joe Binnion, the Group's Chief People & Culture Officer, who is empowered to act within Keywords in response to a centrally reported disclosure.

The contact details for the Protected Disclosure Manager are: (i) phone +44 7806 360338; (ii) email [jbinnion@keywordsstudios.com](mailto:jbinnion@keywordsstudios.com); and (iii) post Keywords UK Limited, 4th Floor 110 High Holborn, London, England WC1V 6JS.

Disclosures may also be reported directly to the Group's General Counsel & Company Secretary, Andrew Kennedy (email address is [akennedy@keywordsstudios.com](mailto:akennedy@keywordsstudios.com)).

If, for any reason, you feel that your disclosure needs to be dealt with outside an employee of the Group, an alternative contact is provided through the Chair of the Audit Committee of Keywords Studios plc, an independent non-executive director (email address is [AuditChair@keywordsstudios.com](mailto:AuditChair@keywordsstudios.com)).

## 11. HOW KEYWORDS WILL RESPOND

The Protected Disclosure Manager (Joe Binnion) or a Case Manager (most likely a member of the Group's People & Culture, Legal or Internal Audit team) will respond to concerns raised through the EQS Integrity Line.

Disclosures may, depending on the seriousness of the allegations, be referred immediately to the appropriate authorities. Likewise, if urgent action is required (e.g. to remove a health and safety hazard), this will be taken before any other investigation is conducted.


In the interest of fair procedure for any individuals accused of a Breach, initial inquiry will be made to decide whether an informal or formal investigation is appropriate and, if so, what form it should take. Where appropriate, the matters raised in the disclosure may be investigated with other stakeholders from within the Group, one or more of Keywords' external advisors, or be referred to the external auditor.

Within seven working days of a concern being raised (or earlier, if required by local law), a Case Manager or the Protected Disclosure Manager will write to the individual who made the report and acknowledge that the concern has been received. The communication may include information on staff support mechanisms, such as the Keywords' Employee Assistance Programmes (EAP).

A Case Manager or the Protected Disclosure Manager will:

- maintain communication with the person who made the disclosure, including asking for further information on the report where necessary. The amount of contact during the investigations between the Case Manager or Protected Disclosure Manager (or the person working on their behalf) and the individual making the disclosure, will depend on the nature of the matters raised, the potential seriousness of the matters involved and the clarity of the information provided in the report;
- diligently follow up / investigate the disclosure to assess the accuracy of the allegations made in the report; and
- ensure that the person who made the disclosure is aware that the matter is under active consideration and will provide them with feedback on the report.

The Protected Disclosure Manager will also:

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- maintain a record of all concerns raised and reports received, along with notes of the investigation and the outcome, in a secure manner, which does not endanger employees' confidentiality or, in the case of inaccurate disclosures made in good faith, damage reputations or employees' employment records; and
- report, as required, to Board of Directors of Keywords Studios plc providing a record of the number and type of disclosures received, the actions taken, any breaches of confidentiality or of reprisals and the actions taken to remedy these and a statement on awareness and training on this policy.

## 12. FALSE ALLEGATIONS

Just as Keywords will seek to protect those who raise concerns where they have reasonable grounds to believe that the information in the report is true at the time of reporting, it will also protect those who are accused of a Breach in a report which is knowingly false. Keywords will take necessary action against any individual who knowingly reported false information, which may include but is not limited to disciplinary actions or dismissal.

## 13. AN EMPLOYEE WHO IS THE SUBJECT OF A DISCLOSURE

An employee who is the subject of a disclosure is entitled to fair treatment. While an investigation is on-going, all reasonable steps will be taken to protect the confidentiality of those who are the subject of allegations in a protected disclosure pending the outcome of the investigation.

## 14. PROTECTION FROM PENALISATION OR REPRISALS

Keywords is committed to good practice and high standards and we want to support and protect employees who make disclosures under this policy. Direct or indirect pressure on employees not to make a disclosure or to make a disclosure contrary to this policy will not be tolerated.

Keywords recognises that adverse consequences can take many forms; it can be direct and indirect and may be perpetrated by fellow employees, management, those who supply the Group with goods and services or our customers and clients.

Examples of such reprisal include any unfair or adverse treatment (whether acts of commission or omission) that result in the employee suffering any unfavourable change in their conditions of employment including (but not limited to):


- suspension, lay-off or dismissal, or the threat of suspension, lay-off or dismissal;
- demotion or loss of opportunity for promotion;
- transfer of duties, change of location of place of work, reduction in wages or change in working hours;
- imposition of any discipline, reprimand or other penalty (including a financial penalty);
- unjustified negative performance reviews;
- withholding of references;
- unnecessary medical referrals;
- unequal treatment under sick leave or disciplinary policies, unfair selection for tasks or attendance at events;
- coercion or intimidation;
- discrimination, disadvantage or unfair treatment;
- injury damage or loss;
- threats of reprisal;
- verbal harassment - jokes, comments, ridicule or songs;
- written harassment - including text messages, emails, comments or postings on social media;
- physical harassment - jostling, shoving or any form of assault;
- intimidating harassment - gestures, posturing or threatening poses;
- isolation or exclusion from social activities; and
- bullying.

Keywords will not penalise or threaten to penalise an employee for making a protected disclosure. The Group will not allow any other person to penalise or threaten sanctions (including informal pressure) for having made a disclosure in accordance with this policy.

Keywords will take appropriate action to prevent and remedy any reprisal or unreasonable breach of confidentiality of employees when, in good faith, they report a Breach or:

- are suspected of making a report about a Breach;



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- provide information or act as a witness as part of an investigation under this policy;
- seek redress under the provisions of appropriate legislation; or
- are otherwise involved in actions under this policy.

These protections extend beyond the workplace, for example to conferences and training that occurs outside the workplace and to work-related social events.

Penalisation or threats of penalisation by members of staff will not be tolerated. Such behaviour may constitute misconduct and may lead to disciplinary action, up to and including dismissal.

Similarly penalisation of or threats to our employees by suppliers, clients and others any member of the Group does business with will not be tolerated and may lead to the termination of contracts, the suspension of services, exclusion from the Group's premises or the imposition of other sanctions.

## 15. COMPLAINTS PROCEDURE

A complaint of penalisation (see section 14 above) or for a breach of confidentiality (see section 9 above) under this policy can be made under the Group's Grievance Policy & Procedure.

A copy any such complaint should also be brought to the attention of the Protected Disclosure Manager (see section 10 above).

## 16. REVIEW

The management team are responsible for the ongoing review of this document. This will be carried out annually or as and when organisational changes impact the way the Group works. An amendment record will be maintained to document the changes made in each new issue.

## 17. FEEDBACK

Feedback regarding this policy should be directed to any one of the management team.

## 18. RESPONSIBILITIES

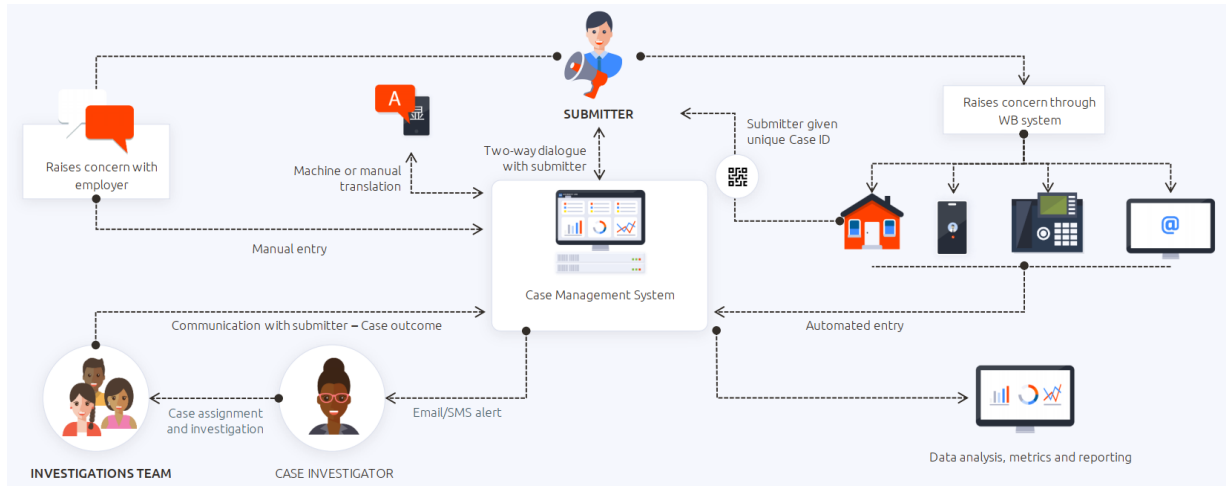
Keywords' senior management are responsible for implementing, maintaining and interpreting this policy.


## 19. CONTRACTUAL STATUS

This policy does not form part of any employees' contract with Keywords, however, Keywords expects that its principles and procedures should be followed by all employees within its scope. Keywords reserves the right to change the content of this policy, as necessary, from time-to-time.

**APPENDIX 1 – OVERVIEW OF THE GROUP’S “EQS INTEGRITY LINE” ONLINE REPORTING PORTAL**

The portal may be accessed from any device with internet access at <https://keywordsstudios.integrityline.com/frontpage>



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## APPENDIX 2 – LOCAL COUNTRY SCHEDULES

### IRELAND

This schedule is for guidance only and does not form part of your contract of employment. Keywords reserves the right to make any changes and amendments to this schedule that it considers necessary in its sole discretion.

#### WHAT IS A PROTECTED DISCLOSURE?

For the purposes of this policy, and the Irish Protected Disclosures (Amendment) Act 2022 (the "**Act**") on which it is based, whistleblowing involves a worker making a "**protected disclosure**".

A "**protected disclosure**" is a disclosure of information which, in the reasonable belief of the worker concerned, tends to show one or more relevant wrongdoings (a "**Breach**"). A Breach in this context includes **Breaches of EU Law** (as defined at 4 in the main policy above) and the following:

- (a) that an offence has been, is being or is likely to be committed;
- (b) that a person has failed, is failing, or is likely to fail to comply with any legal obligation (other than one arising under the worker's contract of employment or terms of engagement);
- (c) that a miscarriage of justice has occurred, is occurring or is likely to occur;
- (d) that the health and safety of any individual has been, is being or is likely to be endangered;
- (e) that the environment has been, is being or is likely to be damaged;
- (f) that an unlawful or improper use of public money has occurred, is occurring or is likely to occur;
- (g) oppression, discrimination, gross negligence or gross mismanagement by or on behalf of a public body;
- (h) that a Breach has occurred, is occurring or is likely to occur; or
- (i) that information tending to show any matter falling within any of the preceding sections (a) to (h) has been, is being or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to conceal or destroy such information.

#### Irish Local Internal Reporting

You are reminded that the best route to make a disclosure is through the Group's "EQS Integrity Line" online reporting portal, <https://keywordsstudios.integrityline.com/frontpage>. For those who do not wish to report centrally, Keywords local Irish reporting channel is operated by the Irish Human Resources team who have been designated to carry out this function.


You may make your report orally, in writing or in person:

- To make an oral report, by telephone (+353 1 902 2730, asking to speak to Tara Moloney);
- To make a written report:
  - by post (Tara Moloney, Human Resources, Keywords Studios, Whelan House, South County Business Park, Leopardstown, Dublin 18, D18 T9P8, Ireland); or
  - by email ([tmoloney@keywordsstudios.com](mailto:tmoloney@keywordsstudios.com));
- To make a report in person, please request a physical meeting with Tara Moloney, HR Manager.

In case you choose to make an oral report or report in person, Tara Moloney in Human Resources has been designated to carry out this function and shall draft a note of the conversation. You will be given the opportunity to review and comment on the note.

You should make your report as specific as possible and include details such, as but not limited to:

- The type of wrongdoing you are reporting;
- Where and when relevant events occurred;
- Who is involved and who has knowledge of the matter you are reporting;
- How the individual or organisation committed the Breach; and
- Any documents or other sources that support the information in your report.

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## EXTERNAL REPORTING ROUTE

In the unlikely event that you feel that you cannot raise your concerns centrally or locally within Keywords and reasonably believe the information you wish to report is true, you may consider reporting the matter to a competent external authority including the Protected Disclosures Commissioner.

Protected Disclosures Commissioner

- **By phone:** +353 1 639 5650
- **By email:** [info@opdc.ie](mailto:info@opdc.ie)
- **By post:** Office of the Protected Disclosures Commissioner, 6 Earlsfort Terrace, Dublin 2, D02 W773

Depending on the nature of the concern you may want to make a report to an institution, body, office or agency of the European Union.

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## FRANCE

This schedule is for guidance only and does not form part of your contract of employment. Keywords reserves the right to make any changes and amendments to this schedule that it considers necessary in its sole discretion, in accordance with the applicable local laws.

The present policy applies to all employees of Keywords Studios France SAS.

### WHAT IS A PROTECTED DISCLOSURE?

For the purposes of this policy, in accordance with the French Law n° 2016-1691 dated 9 December 2016, its Enforcement Decree n° 2017-564 dated 19 April 2017 as well as the Law n° 2022-401 aimed at improving the protection of whistleblowers as specified by Decree n° 2022-1284 (the "**Regulation**") on which it is based, whistleblowing involves a worker making a "**protected disclosure**".

A "**protected disclosure**" is a disclosure of information which, in the reasonable belief of the employee concerned, reports or discloses information on one or more relevant wrongdoings (a "**Breach**") which in this context includes **Breaches of EU Law** (as defined at 4 in the main policy above) and the following,

- (j) an offence or a crime;
- (k) a threat or harm to the general interest;
- (l) a breach or attempt to conceal a breach of an international commitment duly ratified or approved by France, of a unilateral act of an international organization taken on such a commitment of European Union law;

The present policy enables the employees to report any Breach, particularly in the following areas:

- Discrimination and harassment;
- Banking and finance;
- Competition;
- Occupational health and safety;
- Environmental protection

### RAISING A CONCERN


If in any doubt about how or to whom you can raise a report, you can contact your line manager, your human resources manager or a member of the Works Council before submitting.

### French Local Internal Reporting

You are reminded that the best route to make a disclosure is through the Group's "EQS Integrity Line" online reporting portal, <https://keywordsstudios.integrityline.com/frontpage>. For those who do not wish to report centrally, Keywords local French reporting channel is operated by Nathalie Duret, who has been designated to carry out this function.

You may make your report orally, in writing or in person:

- To make an oral report by telephone, call +33 1 53 17 10 68 and ask to speak with Nathalie Duret;
- To make a written report:
  - through the Group's "EQS Integrity Line" online reporting portal, <https://keywordsstudios.integrityline.com/frontpage> (an overview of the portal is included at appendix 1 of this policy);

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- by post (Nathalie Duret, HR Manager, Keywords Studios France SAS, 59 Boulevard Exelmans, 75016 Paris, France)
- by email (nduret@keywordsstudios.com);
- To make a report in person or via videoconference, please file a request by email to nduret@keywordsstudios.com. A meeting will be organized within 20 working days.

Where you choose to make an oral report or report in person, with prior consent, the Case Manager shall either record the conversation or draft a complete and accurate transcript of the conversation. You will be given the opportunity to check, correct and ensure the accuracy of the written transcript of the conversation.

You should make your report as specific as possible and include factual and objective details such as, but not limited to:

- The email address where we can contact you;
- The type of wrongdoing you are reporting;
- Where and when relevant events occurred;
- Who is involved and who has knowledge of the matter you are reporting;
- How the individual or organisation committed the Breach; and
- Any documents or other sources that support the information in your report.

You will receive an acknowledgement of receipt of your report in writing within seven working days of the report being received at the email address you have used or have indicated as the preferred communication address.

The Case Manager will examine your report and may request additional information in order to confirm that the report falls into the scope of the Regulation and constitutes a protected disclosure.

If the Case Manager considers that your alert does not fall within the above-mentioned scope, the reasons for this decision will be explained to you in an explanatory email.

The Case Manager will carry out the necessary investigations to establish whether the alleged facts have been proven within a reasonable timeframe, which may not exceed 3 months after acknowledging receipt of the report.

If the report proves that there has been a Breach, the Case Manager will forward their conclusions/recommendations to an appropriately senior member of the Group's HR function, which will take the necessary corrective measures and any appropriate sanctions against the persons named in the alert.

The author of the report will be informed by e-mail of how the report has been processed and which measures were contemplated and/or taken.

## Confidentiality

All data collected as part of this report system will be treated in complete confidentiality, whether it concerns the identity of the person making the report, the facts that are the subject of the report or the persons targeted by the report.


The persons in charge of collecting and processing reports are therefore subject to a strict confidentiality obligation.

## Personal Data

The personal data collected as part of this report system is subject to automated processing, which was the subject of a declaration before the CNIL.

Employees raising a report or persons concerned by the report may exercise their right to access, rectify or modify data concerning them by sending their request to the following e-mail address: [privacy@keywordsstudios.com](mailto:privacy@keywordsstudios.com).

## EXTERNAL REPORTING ROUTE


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In the unlikely event that you feel that you cannot raise your concerns in this way and reasonably believe the information you wish to report is true, you may consider reporting the matter to a competent external authority (as listed in the Appendix of the French Decree n° 2022-1284 dated 3 October 2022 available at the following [link](#)) including the French Ombudsman (*Défenseur des droits*).

**Défenseur des droits**

- **By phone:** +339 69 39 00 00
- **By email:** <https://formulaire.defenseurdesdroits.fr/>
- **By post:** Défenseur des droits, Libre réponse 71120, 75342 PARIS CEDEX 07

Depending on the nature of the concern you may want to make a report to an institution, body, office or agency of the European Union.

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## ITALY

The purpose of this schedule is to provide an overview of (i) the modalities of the local legal entity internal reporting channel in Italy, (ii) the external reporting possibilities in Italy, and (ii) any deviations that the Italian Legislative Decree No. 24/2023 (hereinafter, the "**Whistleblowing Decree**") has made from the stipulations of the EU Whistleblowing Directive.

### SCOPE OF THIS POLICY

To further specify the scope of this Policy as mentioned in section 4 of the policy ("Concerns covered by this policy"), under the Italian Whistleblowing Decree reportable Breaches are violations of national or EU regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which individuals have become aware in a public or private employment context.

### ITALIAN LOCAL INTERNAL REPORTING

You are reminded that the best route to make a disclosure is through the Group's "EQS Integrity Line" online reporting portal, <https://keywordsstudios.integrityline.com/frontpage>. For those who do not wish to report centrally, Keywords local Italian reporting channel is operated by the Italian Human Resources team who have been designated to carry out this function.

Under Italian laws and with regards to Keywords Studios Italy S.R.L., any reports can be made through the local legal entity internal reporting channel as follows:

- the Group's "EQS Integrity Line" online reporting portal, <https://keywordsstudios.integrityline.com/frontpage> (an overview of the portal is included at appendix 1 of this policy);
- orally, in writing or in person:
  - ✓ To make an oral report, by telephone (+39 261866329, asking to speak to Laura Vaccarella;
  - ✓ To make a report in person please contact [lvaccarella@keywordsstudios.com](mailto:lvaccarella@keywordsstudios.com);

Where the individual chooses to make an oral report or report in person, with prior consent, the individual designated to carry out this activity shall either record the conversation or draft a complete and accurate transcript of the conversation. The reporting person will be given the opportunity to check, correct and ensure the accuracy of the written transcript of the conversation.

### EXTERNAL REPORTING CHANNELS

Notwithstanding section 10 of this policy, you are allowed to submit an external report to the competent authority in the following cases expressly indicated by the Whistleblowing Decree:


- a. Keywords internal reporting system is not active, available or it does not comply with the requirements provided for the Whistleblowing Decree;
- b. you already submitted an internal report that has not been followed up by Keywords;
- c. you have reasonable grounds to believe that your report will not be effectively followed up by the Keywords or that such report may result in the risk of retaliation; and
- d. you reasonably believe that the Breach may cause an imminent or obvious risk for the public interest.

In Italy the authority responsible for receiving external reports, reporting feedback, and providing follow-up on such external reports is the National Anticorruption Authority (*Autorità Nazionale Anticorruzione* (ANAC) – ANAC | Home page - [www.anticorruzione.it](http://www.anticorruzione.it)).

### ANONYMITY

In addition to section 10 of this policy, it is necessary to clarify that the individual is under no obligation to identify itself when making a report, and reports may be made on an anonymous basis. However, individuals are encouraged to submit the




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name with report in order to allow the effective protection against any retaliation and better manage the reports if further information would be necessary. Indeed, in case of anonymous reports, the individual may be unable to qualify for whistleblower protections if there is no record of the report linking to the individual. Furthermore, concerns expressed anonymously are less powerful and tend to be more difficult to address effectively but will nonetheless be considered and dealt with by Keywords to the fullest extent possible. In any case, the identity of the reporting individuals will be protected both in the disciplinary and criminal proceedings.

**DATA PROTECTION**

The information and personal data provided in the context of whistleblowing reports are processed for the purpose of managing and following up the reports, as well as investigating any reported conduct and adopting the necessary measures in accordance with applicable laws, including data protection legislation.

For more information on the modalities and purposes of the processing of personal data included in the reports and collected during the procedure, please consult the privacy information notices for the whistleblowers and the reported person or other third parties involved in the whistleblowing report.

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## SPAIN

This schedule is for guidance only and does not form part of your contract of employment. Keywords reserves the right to make any changes and amendments to this schedule that it considers necessary in its sole discretion.

### WHAT IS A PROTECTED DISCLOSURE?

For the purposes of this policy, and the Spanish Whistleblowing Act / Act for the Protection of Whistleblowers 2/2023 (“LPID”) on which it is based, whistleblowing involves an individual making a "protected disclosure".

A “**protected disclosure**” is a disclosure of information which, in the reasonable belief of the worker concerned, tends to show one or more relevant wrongdoings (a “**Breach**”). A Breach in this context is defined in the LPID as the following:

Actions or omissions that could constitute a criminal or serious or very serious administrative offence. In any case, the following shall be understood to be included all those serious or very serious criminal or administrative infringements that involve financial loss for the Public Treasury and for the Social Security and any Breaches of EU Law (as defined at 4 in the main policy above).

### LOCAL REPORTING ROUTE

You are reminded that the best route to make a disclosure is through the Group’s “EQS Integrity Line” online reporting portal, <https://keywordsstudios.integrityline.com/frontpage>. For those who do not wish to report centrally, Keywords local Spanish reporting channel is operated by the Spanish Human Resources team who have been designated to carry out this function.

You may make your report orally, in writing or in person:

- To make an oral report please call +39 261866329 and ask to speak to Laura Vaccarella.
- To make a written report please send an email directly to [lvaccarella@keywordsstudios.com](mailto:lvaccarella@keywordsstudios.com).
- To make a report in person please request a physical meeting with Laura Vaccarella by emailing her at [lvaccarella@keywordsstudios.com](mailto:lvaccarella@keywordsstudios.com).

You should make your report as specific as possible and include details such, as but not limited to:


- The type of wrongdoing you are reporting;
- Where and when relevant events occurred;
- Who is involved and who has knowledge of the matter you are reporting;
- How the individual or organisation committed the Breach; and
- Any documents or other sources that support the information in your report.

### EXTERNAL REPORTING ROUTE

In the unlikely event that you feel that you cannot raise your concerns in this way and reasonably believe the information you wish to report is true, you may consider reporting the matter to a competent external authority. To this regard, the LPID establishes the creation of an external reporting channel and the appointment of an Independent Whistleblower Protection Authority (“Autoridad Independiente de Protección del Informante”).

Any natural person may report to this Authority, or to the corresponding regional authorities or bodies, the commission of any actions or omissions included in the scope of application of the LPID, either directly or following communication through the corresponding internal channel.

Depending on the nature of the concern you may want to make a report to an institution, body, office or agency of the European Union.

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## DATA PROTECTION

We also understand that our employees / data subjects may have concerns about their privacy and how their personal data is processed in the context of reporting misconduct (via our internal reporting channels, or our Speak Up or Whistleblowing scheme). You need to know that you can get access to full information on how we collect and process your personal information through our Privacy Policy for Spain, with which you should already be familiar, the latest version of which is available 24/7 at the following webpage: <https://www.keywordsstudios.com/en/privacy-notice/>. This full-range privacy information is provided in Spanish to employees / data subjects in accordance with Articles 12, 13 and 14 of the EU's General Data Protection Regulation 2016/679 (the "GDPR"), Spanish Fundamental Act 3/2018 on the Protection of Personal Data and the Guarantee of Digital Rights ("NLOPD") and Articles 29 to 34 of the LPID.


We have set out below some specific details in relation to the LPID. Under the LPID, Keywords Studios Spain S.L., through its board of directors, is the data controller for your personal data processed in connection with the reporting scheme. The purposes of processing your personal information are the implementation, management, and verification of the reporting scheme, as well as adopting the corrective measures that the results of an investigation may identify as necessary. The legal basis for processing your personal information (whether the employee / data subject is the reporting person or is otherwise concerned by the reported facts, including where external reporting channels are used), will be compliance with the law (Article 6.1.c of the GDPR) if, due to the size of the employer / the entity with which interaction occurs or other circumstances the scheme is legally mandatory. If the implementation of the scheme is merely voluntary or convenient or if it relates to a public disclosure, then the public interest, endorsed by the law, shall be the legal basis for processing your data (Article 6.1.e of the GDPR). Save where deemed strictly necessary or where the person making the report has provided a valid consent to disclose her/his identity, we shall not disclose the identity of a reporting person to the people to which the report referred to nor to third parties. Where the data controller considers that it must reveal that information in accordance with the LPID, including to the courts, the public prosecutors, or the relevant law enforcement agencies in charge in the context of a criminal, disciplinary or regulatory investigation, we shall try to give the person who made the report early warning of such disclosure(s), except if this could hamper the ongoing investigation or court procedures.

Notwithstanding the foregoing, employees / data subjects shall keep in mind that several people may get access to their personal information, in accordance with LPID. The list of these authorized individuals, as per Article 32 LPID, would include (a) the Whistleblowing System Manager and the person effectively managing the report and investigation, if applicable, (b) the Head of HR or the body appointed to replace her/him, but only when it could be necessary to adopt disciplinary measures against an employee, (c) the Head of Legal, but only when it could be necessary to adopt legal measures regarding the reported facts, (d) the data processor in charge, (e) our Data Protection Officer and (f) other people whose intervention is essential to adopt corrective measures or to move forward with disciplinary or criminal law procedures.

Whenever a report is received, the people managing it will have to decide whether a formal investigation is opened or not, considering the facts reported and the circumstances of the case. This decision shall be made as soon as possible and, in any event, where possible within three months from the date on which the report had been received. Whenever the decision has been negative or has not been made within that three-month period, all personal data contained in the report shall be deleted.

Employees / data subjects will be always entitled to exercise their rights of access, rectification, erasure, objection to and limitation of the processing and, if applicable, portability, in accordance with Articles 15 to 22 of the GDPR. They can also file a complaint in front of the Spanish data protection regulator (Agencia Española de Protección de Datos, [www.aepd.es](http://www.aepd.es)).

No special category data (e.g., ethnic origin, religious belief, sexual orientation), data that is unnecessary for the purposes of the reporting scheme or false data will be collected or processed within the context of this reporting scheme. As LPID explicitly establishes, if collected by accident or error, such data shall be promptly deleted. Should a law impose, nevertheless, that the processing of some special category data shall be carried out, this shall be under Article 9.2.g of the GDPR only.

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## GERMANY

This schedule is for guidance only and does not form part of your contract of employment. Keywords reserves the right to make any changes and amendments to this schedule that it considers necessary in its sole discretion.

This appendix to this policy provides for special requirements and deviations applying for Germany based on the German Whistleblower Protection Act (*Hinweisgeberschutzgesetz*) (the "Act").

In the event of a contradiction between the provisions in the policy and this appendix, the latter shall prevail. In the event of a contradiction between the policy and/or this appendix and applicable German laws and regulations (in particular the provisions set out in the Act), the German laws and regulations shall prevail.

### CONCERNS COVERED BY THE POLICY

Reporting and disclosures under this policy shall be limited to information on violations obtained in connection with the professional activity or in the run-up to a professional activity and which are breaches as defined in the Act (which can be accessed under <https://www.gesetze-im-internet.de/hinschg/BJNR08C0B0023.html>), i.e., in particular:

- violations that are subject to criminal law (for example, fraud, bribery, corruption, competition law infringements, blackmailing, insider trading and other securities fraud, money laundering) or
- violations that are subject to a fine, insofar as the violated regulation serves to protect life, limb or health or to protect the rights of employees or their representative bodies or
- violations of national and European Union law in specific areas of law (as defined in the Act), including, but not limited to
  - public procurement, prevention of money laundering and terrorist financing;
  - product safety and compliance;
  - transport safety;
  - protection of the environment;
  - radiation protection and nuclear safety;
  - food and feed safety;
  - animal health and welfare; and
  - protection of privacy and personal data and security of network and information systems
- violations that concern public procurements (as defined in the Act), or
- violations of regulations relating to the European Union internal market including breaches of competition and state aid rules as well as rules on corporate tax including any tax arrangements (as defined in the Act).


## RAISING A CONCERN

### General principles

Reports may be made on an anonymous basis, but individuals are encouraged to submit their name with their report. Concerns expressed anonymously tend to be more difficult to address effectively but will nonetheless be considered.

### German Local Internal Reporting

You are reminded that the best route to make a disclosure is through the Group's "EQS Integrity Line" online reporting portal, <https://keywordsstudios.integrityline.com/frontpage>. For those who do not wish to report centrally, Keywords' local internal reporting channel for whistleblowing reports is operated locally by the German Human Resources team who have been designated to carry out this function. Reporting and disclosures may be made in both English and German.

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You may make your report orally, in writing or in person:

- To make an oral report, by telephone (+39 261866329 and ask to speak to Laura Vaccarella);
- To make a written report:
  - through the Group's "EQS Integrity Line" online reporting portal, <https://keywordsstudios.integrityline.com/frontpage> (an overview of the portal is included at appendix 1 of this policy);
  - by post (Laura Vaccarella, Senior HR Manager, Keywords Studios, Viale Fulvio Testi 11, 20092 Cinisello Balsamo (MI), Italy); or
  - by email (lvaccarella@keywordsstudios.com);
- To make a report in person, please request a physical meeting with Laura Vaccarella by emailing her at lvaccarella@keywordsstudios.com.

In case you choose to make an oral report or report in person, Laura Vaccarella in Human Resources has been designated to carry out this function and shall draft a note of the conversation. You will be given the opportunity to review and comment on the note.

You should make your report as specific as possible and include details such, as but not limited to:

- The type of wrongdoing you are reporting;
- Where and when relevant events occurred;
- Who is involved and who has knowledge of the matter you are reporting;
- How the individual or organisation committed the Breach; and
- Any documents or other sources that support the information in your report.

After receiving the report, the responsible reporting point carries out a plausibility check in which it examines the report to see whether it is comprehensible, contains sufficient information and the alleged facts are presented conclusively and accurately. On this basis, the responsible reporting point determines whether further measures will be considered, in particular (i) conducting internal investigations and contacting the persons and work units concerned, or (ii) referring the reporting person to other competent bodies, or (iii) closing the case e.g. due to lack of evidence, or (iv) handing the case over to an internal investigation unit at Keywords or to a competent authority. The responsible reporting point confirms receipt of a report within **seven days** and, within **three months**, informs the person about measures that have been taken as a result.

## Documentation of reports


Reports are documented in a permanently retrievable manner in compliance with the confidentiality requirement and the applicable data protection laws and regulations.

In the case of an oral report via telephone and reports by means of another type of voice transmission, a permanently retrievable audio recording or a verbatim record will only be made with your voluntary consent. In the case of a face-to-face meeting, with your consent, documentation takes the form of an audio recording or a verbatim record.

If you do not consent to the documentation by means of an audio recording or verbatim report, the report will be documented by means of a summarised content log. You will be given the opportunity to review the record, correct it if necessary and confirm it with your signature or in electronic form.

## Confidentiality

In the reporting procedure and in the follow-up measures, the requirement to maintain confidentiality of the identity applies to you as the reporting person if the report is about offences that are in scope of the Act (see section "Concerns covered by this Policy" above for details) or if you had sufficient reason to believe that this was the case at the time of the report. The requirement of confidentiality also applies to the identity of the persons who are the subject of the report or are named in the report.

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The requirement to maintain the confidentiality of the identity applies regardless of whether the reporting channel is competent for the incoming report.

The identity of a person who intentionally or through gross negligence reports incorrect information about violations is not protected.

Exceptions to the requirement to maintain confidentiality can only be made if Keywords is under a **legal obligation** to disclose the identity in accordance with the Act (section 9). However, according to this provision, the disclosure of information on your identity is permitted, among other things, in criminal proceedings at the request of the prosecuting authority, by order in administrative proceedings following a report, as well as on the basis of a court decision.

## EXTERNAL REPORTING ROUTE

In the unlikely event that you feel that you cannot raise your concerns in this way and reasonably believe the information you wish to report is true, you may consider reporting the matter to competent external authority. With regards to Germany, the following external possibilities exist:

In Germany external reporting channels include, in particular, the external reporting office of the federal government, which is to be located at the Federal Office of Justice, the Federal Financial Supervisory Authority (BaFin) and the Federal Cartel Office:

Federal Office of Justice (*Bundesamt für Justiz*)

- By phone: 0049 228 99 410 6644
- At the website: <https://formulare.bfj.bund.de>
- By post: Bundesamt für Justiz, Externe Meldestelle des Bundes, 53094 Bonn

In special cases: Federal Financial Supervisory Authority (*Bundesanstalt für Finanzdienstleistungsaufsicht*)


- By phone: 0049 228 4108 2355
- At the website: <https://www.bafin.de>
- By post: Bundesanstalt für Finanzdienstleistungsaufsicht, Hinweisgeberstelle, Graurheindorfer Straße 108, 53117 Bonn

In special cases: Federal Cartel Office (*Bundeskartellamt*)

- By phone: 0049 228 9499 5980
- At the website: <https://www.bundeskartellamt.de>
- By e-mail: [Externe-Meldestelle@bundeskartellamt.bund.de](mailto:Externe-Meldestelle@bundeskartellamt.bund.de)
- By post: Bundeskartellamt – Externe Meldestelle – Kaiser-Friedrich-Str. 16, 53113 Bonn

The federal states may also establish external reporting channels.

Depending on the nature of the concern you may want to make a report to an institution, body, office or agency of the European Union.

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## MALTA

This schedule is for guidance only and does not form part of your contract of employment. Keywords reserves the right to make any changes and amendments to this schedule that it considers necessary in its sole discretion.

### WHAT IS A PROTECTED DISCLOSURE?

For the purposes of this policy, and the Maltese Protection of the Whistleblower Act as amended (the "**Act**") on which it is based, whistleblowing involves an employee making a "**protected disclosure**".

A "**protected disclosure**" is a disclosure of information which, in the reasonable belief of the employee concerned, tends to show one or more relevant wrongdoings or improper practices ( "**Improper Practice**"). An improper practice in this context is defined in the Act as the following:


- a) a person has failed, is failing or is likely to fail to comply with any legal obligation to which he is subject; or
- (b) the health or safety of any individual has been, is being or is likely to be endangered; or
- (c) the environment has been, is being or is likely to be damaged; or
- (d) a corrupt practice has occurred or is likely to occur or to have occurred; or
- (e) a criminal offence has been committed, is being committed or is likely to be committed; or
- (f) a miscarriage of justice has occurred, is occurring or is likely to occur; or
- (g) bribery has occurred or is likely to occur or to have occurred; or
- (h) a person has failed, is failing or is likely to fail to comply with any legal obligation on public procurement to which he is subject; or
- (i) a person has failed, is failing or is likely to fail with laws on financial services, products and markets, and prevention of money laundering and terrorist financing; or
- (j) a person has failed, is failing or is likely to fail to comply with product safety and compliance law; or
- (k) a person has failed, is failing or is likely to fail in ensuring transport safety; or
- (l) a person has failed, is failing or is likely to fail in ensuring radiation protection and nuclear safety; or
- (m) a person has failed, is failing or likely to fail in ensuring a food and feed safety, animal health and welfare; or
- (n) a person has failed, is failing or is likely to fail to comply with any legal obligation on consumer protection to which he is subject; or
- (o) a person has failed, is failing or is likely to fail to comply with any legal obligation on protection of privacy and personal data, and security of network and information systems to which he is subject; or
- (p) a breach affecting the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) and further specified in relevant European Union measures has occurred or is likely to occur or to have occurred; or
- (q) a breach relating to the internal market, as referred to in Article 26(2) of the Treaty on the functioning of the European Union (TFEU), including breaches of European Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law has occurred or is likely to occur or to have occurred; or
- (r) information tending to show any matter falling within any one (1) of the preceding paragraphs has been, is being or is likely to be deliberately concealed:

Provided that, in the interpretation of this definition due account shall be given to the de minimis rule so that very minor or trivial matters shall not fall under the provisions of the Act.

### Local Internal Reporting

Keywords local internal reporting channel for whistleblowing reports is operated locally by the Maltese Human Resources team who have been designated to carry out this function.

You may make your report orally, in writing or in person:

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- To make an oral report, by telephone (+39 261866329 and ask to speak to Laura Vaccarella);
- To make a written report:
  - through the Group's "EQS Integrity Line" online reporting portal, <https://keywordsstudios.integrityline.com/frontpage> (an overview of the portal is included at appendix 1 of this policy);
  - by post (Laura Vaccarella, Senior HR Manager, Keywords Studios, Viale Fulvio Testi 11, 20092 Cinisello Balsamo (MI), Italy); or
  - by email ([lvaccarella@keywordsstudios.com](mailto:lvaccarella@keywordsstudios.com));
- To make a report in person, please request a physical meeting with Laura Vaccarella by emailing her at [lvaccarella@keywordsstudios.com](mailto:lvaccarella@keywordsstudios.com).

In case you choose to make an oral report or report in person, Laura Vaccarella in Human Resources has been designated to carry out this function and shall draft a note of the conversation. You will be given the opportunity to review and comment on the note.

You should make your report as specific as possible and include details such, as but not limited to:

- The type of wrongdoing you are reporting;
- Where and when relevant events occurred;
- Who is involved and who has knowledge of the matter you are reporting;
- How the individual or organisation committed the Breach; and
- Any documents or other sources that support the information in your report.

## EXTERNAL REPORTING ROUTE

In the unlikely event that you feel that you cannot raise your concerns in this way and reasonably believe the information you wish to report is true, you may consider reporting the matter to a competent external authority.

In deciding whether to make an external disclosure directly to an authority, you should consider the following:

- i. The seriousness of the improper practice;
- ii. Whether such practice is continuing or likely to happen again;
- iii. Whether the disclosure is made in breach of a duty of confidentiality owed by your employer to a third party;
- iv. Any action which your employer has taken or might reasonably be expected to have taken as a result of an internal disclosure.

The authority to whom you make a disclosure may determine that an internal disclosure should be made and may refuse to deal with your report. The authority must consider and reach a conclusion as to whether the disclosure should have been made externally within 45 days. If the authority decides that a disclosure has been properly made, then it must notify you in writing with its decision, within a reasonable time.

The authorities to whom you can make an external disclosure to, and the matters in relation to which you can make a disclosure, are listed in Annex A to this policy.

## ANNEX A


[Authority](#)

[Description of Matters](#)



Auditor General	Failure to observe laws, rules and regulations relating to public finance and misuse of public resources
Commissioner for Revenue	Income tax, corporate tax, capital gains tax, stamp duties, national insurance contributions, value added tax or “revenue acts” as defined in the Commissioner for Revenue Act
Commissioner for Voluntary Organisations	Activities of a voluntary organisation
Financial Intelligence Analysis Unit	Money Laundering or financing of terrorism in terms of the Prevention of Money Laundering Act
Malta Financial Services Authority	The business of credit and financial institutions, the business of insurance and the activities of insurance intermediaries, the provision of investment services and collective investment schemes, pensions and retirement funds, regulated markets, central securities depositories, the carrying out of trustee business either in a professional or a personal capacity and such other areas of activity or services as may be placed from time to time under the supervisory and regulatory competence of the Malta Financial Services Authority.
The Office of the Ombudsman (Parliamentary Ombudsman Malta)	<ul style="list-style-type: none"> <li>i) Conduct involving substantial risk to public health or safety or the environment that would if proved, constitute a criminal offence; and</li> <li>ii) All matters which constitute improper practices and which are not designated to be reported to any other authority</li> </ul>
Permanent Commission Against Corruption	Corrupt practices

Depending on the nature of the concern you may want to make a report to an institution, body, office or agency of the European Union.

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## POLAND

An individual who, based on reasonable grounds, suspects a breach of law (a “**Breach**”), can report information about it in accordance with this schedule (a “**Report**”). According to the Polish Whistleblowing Act (the “**Act**”), information about a Breach is information, including reasonable suspicion, about:

- an actual or potential Breach that has occurred or is likely to occur:
  - in a legal entity where the worker works or has worked;
  - in a legal entity with which the worker has been involved in a recruitment or other pre-contractual negotiation process; or
  - in another legal entity with which the worker has or had contact in a work related context; or
- an attempt to conceal any such Breach.

### WHAT IS A BREACH?

A Breach is an act or omission that is unlawful or undermines the purpose and/or application of either European Union or Polish law, all insofar as it is within the scope of the following areas:

- public procurement;
- financial services, products and markets;
- prevention of money laundering and terrorist financing;
- product safety and compliance;
- transport safety;
- protection of the environment;
- radiation protection and nuclear safety;
- food and feed safety;
- animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and personal data;
- security of network and information systems;
- the financial interests of the State Treasury of the Republic of Poland and of the European Union; or
- the internal market of the European Union, including breaches of European Union competition and State aid rules and corporate taxation.


YOU ARE ENCOURAGED TO REPORT ANY BREACH, OR OTHER ISSUE OR CONCERN, WHICH YOU REASONABLY BELIEVE IS UNLAWFUL AND IS CAUSING YOU CONCERN, EVEN IF IT RELATES TO AN AREA THAT IS NOT LISTED ABOVE.

### RAISING A CONCERN

#### General principles

Keywords encourages individuals to raise the matter when it is just a concern, as long as they have reasonable grounds to believe that the information regarding a Breach in the Report is true, rather than waiting for proof or investigating the matter themselves. Acting sooner rather than later can avoid any further potential damage. Reports shall be treated with confidentiality.

Please note that there will be no retaliation towards an individual if the Report turns out to be incorrect, as long as they had reasonable grounds to suspect a Breach. However, if an individual makes a Report about a Breach in bad faith, a person who has suffered damage due to such a Report is entitled to compensation from the individual, of an amount at least the average monthly salary in the business sector in force on the date of the Report, as announced by the Polish President of the Central Statistical Office (GUS).

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Reports may be made on an anonymous basis and, if you do this, you will still be protected under this schedule. That said, individuals are encouraged to submit their name with their Report. Concerns expressed anonymously tend to be more difficult to address effectively, but will nonetheless be considered.

### Polish Local Internal Reporting

Keywords' local internal reporting channel for whistleblowing reports is operated locally by Sperasoft Poland Sp. z o.o., through its Human Resources team, who have been designated to carry out this function. You may make your Report orally, in writing or in person:

- To make an oral Report, by telephone (+48 519 633 689, asking to speak to Patrycja Szwed), with the caller indicating upfront that the conversation is to be conducted under this local country schedule.
- To make a written Report:
  - through the Group's "EQS Integrity Line" online reporting portal, <https://keywordsstudios.integrityline.com/frontpage> (an overview of the portal is included at appendix 1 of this policy);
  - by post (Patrycja Szwed, Human Resources, Keywords Studios, Global Office Park, ul. Zabrska 17, bud. A1, 40-083 Katowice, Poland; or
  - by email ([pszwed@keywordsstudios.com](mailto:pszwed@keywordsstudios.com)), with the word 'Whistleblowing' included in the subject line to ensure priority and confidentiality;
- To make a Report in person, please request a physical meeting with Patrycja Szwed, Senior HR Manager.

Please provide as much detailed information as possible so that your Report can be investigated. Useful details include:

- date, time and location;
- name of the organisational unit to which the Report refers;
- names of person(s) involved and their roles;
- your relationship with the person(s) involved;
- the general nature of your concern;
- how you became aware of the issue;
- possible witnesses;
- other information that you have to support your Report, including potential documentation; and
- your preferred way of receiving feedback on your Report (e.g. your private e-mail address or other communication channel).

Once the Report has been submitted, the individual will receive acknowledgement of receipt of the Report within seven days after submitting it.


The impartial internal organisational unit/person within Keywords with the power to take follow-up action, including (i) verifying the Report; (ii) communicating further with the individual; (iii) requesting additional information; and (iv) giving feedback, is Sperasoft Poland Sp. z o.o.'s Human Resources team, specifically Patrycja Szwed. While the particular circumstances of each Report may require different investigation steps, all investigations will:

- follow a fair process;
- be conducted as quickly and efficiently as the circumstances permit;
- determine whether there is enough evidence to substantiate the matters reported; and
- be independent of the person(s) concerned with the allegations.

Feedback on your Report should be given within a reasonable timeframe, given the need to promptly address the problem that is the subject of the Report. This timeframe should not exceed three months.

Any Report received pursuant to this country specific schedule will be recorded in a register of Reports ("**Register**"). The Register is kept by Patrycja Szwed, Senior HR Manager. The Register includes:

- the Report number;
- the subject of the Breach;

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- the personal data of the individual and of the person concerned necessary for the identification of those persons;
- the individual's contact address;
- the date of the Report;
- information on the follow-up action taken; and
- the date on which the case was closed.

Information in the Register shall be kept for 15 months after the end of the calendar year in which any follow-up actions have been completed.

## **EXTERNAL REPORTING ROUTE**

In the unlikely event that you feel that you cannot raise your concerns in this way, you may consider reporting the matter to the Polish Commissioner of Human Rights or a public authority without submitting a prior internal Report. Depending on the nature of the concern, you may want to make a Report to an institution, body, office or agency of the European Union. An external Report may be made verbally, on paper, or in electronic form. With regard to a Breach relating to Keywords' internal regulations or ethical standards, the report should still be made internally as an external reporting mechanism would not be available.

## **CONFIDENTIALITY**


Keywords will ensure that no person involved in dealing with a Report shall disclose the identity of the reporting individual and each such person shall deal confidentially with the information concerning the Report. The identity of the reporting individual will only be shared when:

- the individual provides consent;
- there is a necessary and proportionate obligation imposed by applicable laws in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defence of the persons concerned; or
- Keywords is otherwise permitted, or otherwise required, by law.

When an individual makes an internal Report, Keywords will process any personal data collected in compliance with applicable laws and regulations and in accordance with its Privacy Policy and Employee Privacy Notice. Data collected from the point at which an individual makes a Report is held securely and accessed by, and disclosed to, only authorised individuals and only for so long as is necessary.

## **MISCELLANEOUS**

This schedule has been prepared in consultation with representatives of those working for Keywords and it will enter into force 14 days after the date on which it has been notified to the people performing the work.

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## ROMANIA

This schedule is for guidance only and does not form part of your contract of employment. This schedule is issued according to Law No. 361/2022 on protection of whistleblowers in public interest (the "**Act**"), and correspondingly is prevailing over any other internal policy, regulation or alike in so far as matters it governs are concerned. Keywords reserves the right to make any changes and amendments to this schedule that it considers necessary in its sole discretion.

### WHAT IS A PROTECTED DISCLOSURE?

For the purposes of this policy, and the Act, whistleblowing involves a worker making a "**protected disclosure**".

A "**protected disclosure**" is a disclosure of information which the reporting person became aware in professional context and which, in the reasonable belief of the worker concerned, tends to show one or more relevant wrongdoings (a "**Breach**") which in this context includes Breaches of EU Law (as defined at 4 in the main policy above).

### Romanian Local Internal Reporting

You are reminded that the best route to make a disclosure is through the Group's "EQS Integrity Line" online reporting portal, <https://keywordsstudios.integrityline.com/frontpage>. For those who do not wish to report centrally, Keywords local Romanian reporting channel is operated by the Romanian Human Resources team who have been designated to carry out this function.

You may make your report orally, in writing or in person:


- To make an oral report, by telephone (+48 519 633 689, asking to speak to Patrycja Szwed);
- To make a written report:
  - through the Group's "EQS Integrity Line" online reporting portal, <https://keywordsstudios.integrityline.com/frontpage> (an overview of the portal is included at appendix 1 of this policy);
  - by post (Patrycja Szwed, Human Resources, Keywords Studios, Global Office Park, ul. Zabrska 17, bud. A1, 40-083 Katowice, Poland); or
  - by email ([pszwed@keywordsstudios.com](mailto:pszwed@keywordsstudios.com));
- To make a report in person, please request a physical meeting with Patrycja Szwed, Senior HR Manager.

In case you choose to make an oral report or report in person, Patrycja Szwed, Senior HR Manager has been designated to carry out this function and shall draft a note of the conversation. You will be given the opportunity to review and comment on the note.

You should make your report as specific as possible and include details such, as but not limited to:

- Your name and surname, as well as your contact data
- The type of wrongdoing you are reporting;
- Where and when relevant events occurred;
- Who is involved and who has knowledge of the matter you are reporting;
- How the individual or organisation committed the Breach;
- Any documents or other sources that support the information in your report; and
- Your signature.

### EXTERNAL REPORTING ROUTE

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In the unlikely event that you feel that you cannot raise your concerns in this way and reasonably believe the information you wish to report is true, you may consider reporting the matter to a competent external authority including the Romanian National Agency for Integrity (Romanian, *Agentia Nationala pentru Integritate*).

Romanian National Agency for Integrity

- **By phone:** +40 372 069 869
- **By email:** [avertizari@integritate.eu](mailto:avertizari@integritate.eu)
- **Website:** <https://avertizori.integritate.eu>
- **By post:** Agentia Nationala pentru Integritate, 15 Lascar Catargiu Bvd., postal code: 010661, district 1, Bucharest - Romania

Depending on the nature of the concern you may want to make a report to an institution, body, office or agency of the European Union.

### Document History

Date	Version	Description	Author
01/01/2018	0	First Draft	Gerry Cleary
09/11/2018	0.1	Version 1	Gerry Cleary
01/30/2019	0.2	Slight adjustments to verbiage, format and punctuation	Gerry Cleary
8/20/2019	0.2b	Grammar correction – “in-action” should read “inaction”	Gerry Cleary
8/27/2019	0.2c	Remove second “that” in Para 10. Add Dublin 18 to address and remove comma in eircode in Para 12	Gerry Cleary
12/2/2019	0.2d	“Added under para 12 “ Disclosures may also be reported directly to the Head of Internal Audit, Aisling Hanley, who is independent of the senior management team and reports to the Chairman of the Audit Committee. Her email is ahanley@keywordsstudios.com.”	Gerry Cleary
1/1/2020	0.2d	Reviewed	Gerry Cleary
15/03/2022	0.3	Introduction of Reporting Portal and update for EU Whistleblowing directive, and new appendices created.	Gerry Cleary, Aisling Hanley and Andrew Kennedy
12/04/2022	0.3b	Incorporating final comments from the Keywords Studios plc board of directors	Andrew Kennedy
09/08/2022	0.3c	Incorporating comments from Trina Marshall from a Diversity, Equity, Inclusion and Belonging perspective	Andrew Kennedy
29/11/2022	0.3d	Inclusion of country specific schedules for Ireland and Poland to reflect the availability of local reporting in those jurisdictions, as required by the EU Whistleblowing Directive	Andrew Kennedy / Sabrina Tavormina
11/2023	0.4	Minor changes and design update	Ekaterina Ustina
12/2023	0.5	Incorporation of additional country-specific appendices to comply with obligations imposed by the EU Whistleblowing Directive	Declan MacQuillan



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