



Whistleblower Protection Policy EMEA

Nitro Software Limited (ACN 079 215 419)

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1 Policy summary

Purpose and application of this policy

Nitro Software EMEA Limited (the “**Company**”) is committed to conducting its business with honesty and integrity and to encouraging openness and accountability.

The aims of this policy are to:

- a. encourage workers to report relevant wrongdoings as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate.
- b. provide workers with guidance as to how to raise those concerns; and
- c. reassure workers that they should be able to raise genuine concerns without fear of reprisals.

This policy governs all employees, officers, consultants, contractors, interns, trainees, casual workers, and agency workers.

This policy does not form part of any employee's contract of employment and the Company may amend it at any time.

2 Personnel Responsible for the Policy

The CEO has overall responsibility for this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.

The protected disclosures officer has day-to-day operational responsibility for this policy and must ensure that all managers and other workers who may deal with concerns or investigations under this policy receive regular and appropriate training.

All workers are responsible for the success of this policy and should ensure that they use it to disclose any suspected danger or wrongdoing.

3 What is a Protected Disclosure

This policy aims to protect workers from penalisation and/or detriment where they make a disclosure of information which he or she reasonably believes demonstrates a relevant wrongdoing and which comes to their attention in connection with their employment. The following are considered relevant wrongdoings:

- the committing of an offence.
- failure to comply with any legal obligation (other than one arising under the worker's contract of employment or engagement).
- miscarriages of justice.
- danger to health and safety of an individual.
- damage to the environment.



- unlawful or improper use of funds and/or resources of a public body, or of other public money.
- an act or omission of a public body is oppressive, discriminatory, grossly negligent or constitutes gross mismanagement; and the deliberate concealment of any of the above matters.

This policy should not be used for complaints relating to your own personal circumstances, or arising out of your contract with the Company, such as the way you have been treated at work. In those cases, you should use the Grievance Procedure or Bullying & Harassment Policy as appropriate.

If you are uncertain whether something is within the scope of this policy you should seek advice from the protected disclosures officer, whose contact details are at the end of this policy.

4 Raising a Concern

The Company hopes that in many cases you will be able to raise any concerns identified in section 3 above with your direct line manager. You may tell them in person or put the matter in writing if you prefer. They may be able to agree a way of resolving your concern quickly and effectively. In some cases, your direct line manager may refer the matter to the protected disclosures officer.

However, where the matter is more serious, or you feel that your direct line manager has not addressed your concern, or you prefer not to raise it with them for any reason, you should contact the protected disclosures officer or Human Resources.

The Company will arrange a meeting with you as soon as possible to discuss your concern. You may bring a colleague or union representative to any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation.

The Company will take down a written summary of your concern and provide you with a copy after the meeting. The Company will also aim to give you an indication of how it proposes to deal with the matter.

5 Confidentiality

The Company hopes that workers will feel able to voice concerns openly under this policy. However, if you want to raise your concern confidentially, the Company will take all reasonable steps to avoid disclosing your identity to another person.

The Company does not encourage workers to make disclosures anonymously. Proper investigation may be more difficult or impossible if the Company cannot obtain information from you which is necessary for the purpose of conducting a fair and comprehensive investigation.

Workers who wish to disclose their concerns under this policy but who are apprehensive about possible reprisals if their identity is revealed should come forward to the protected disclosures officer and appropriate measures can then be taken to preserve confidentiality if and where possible.

6 Prohibition against victimisation

6.1 No victimisation based on Whistleblower status

You must not cause or threaten any Detriment to any person for a reason which includes that they or any other person:

- (a) is or proposes to be a Whistleblower; or
- (b) is suspected or believed to be, or could be, a Whistleblower.

6.2 Whistleblower immunity

You must not:

- 6.2.1 subject a Whistleblower to any liability or disciplinary action; or
- 6.2.2 enforce a remedy or exercise a right against a Whistleblower, for making a disclosure.

However, a Whistleblower may be held liable for any personal misconduct revealed by their disclosure or an investigation following a disclosure.

7 Investigation & Outcome

Once you have raised a concern, the Company will carry out an initial assessment to determine the scope and terms of reference of any investigation. The Company will inform you of the outcome of its assessment. You may be required to attend additional meetings in order to provide further information.

In some cases, the Company may appoint an investigator or team of investigators including workers with relevant experience of investigations or specialist knowledge of the subject matter to report on their investigation. The investigator's report will be sent to a designated member of senior management who will determine what, if any action, should be taken by the Company. Such action could include changes to the way the Company conducts its operations, disciplinary action (following the application of the disciplinary procedure) or a referral to an appropriate third party such as An Garda Síochána or an appropriate person.

The Company will aim to keep you informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality or to facilitate a fair and comprehensive investigation may prevent it giving you specific details of the investigation. You should treat any information about the investigation as confidential.

8 Board Reporting

Subject to the confidentiality obligations in section 5, the Whistleblower Protection Officers must provide the Board at least quarterly reports on all active Whistleblower matters, including information on:

- 6.2.3 the number and nature of disclosures made in the last quarter.
- 6.2.4 the status of any investigations underway; and
- 6.2.5 the outcomes of any investigations completed, and actions taken because of those investigations.

9 Training

All Group Officers and employees must attend compulsory training organised by the Group regarding the Group's Whistleblower program.

All person listed as Whistleblower Officers in this policy must attend compulsory training organised by the Group on responding appropriately to disclosures made by Whistleblowers or potential Whistleblowers.

10 Policy review

This policy must be reviewed by the Board with the assistance of the Whistleblower Protection Officers at least annually to ensure it is operating effectively. Any recommended changes must be approved by the Board or its delegated committee.

11 If You are Not Satisfied

While the Company cannot always guarantee the outcome you are seeking, it will try to deal with your concern fairly and in an appropriate way. By using this policy, you can help us to achieve this.

If you are not happy with the way in which your concern has been handled, you may contact the Disclosure Officer. Contact details are set out at the end of this policy.

12 External Disclosures

The aim of this policy is to provide an internal mechanism for reporting, investigating, and remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally.

The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. It will very rarely if ever be appropriate to



alert the media and in general you should only do so as a last resort. The Company strongly encourages you to seek advice before reporting a concern to anyone external.

Whistleblowing concerns usually relate to the conduct of our workers, but they may sometimes relate to the actions of a third party, such as a customer, supplier, or service provider. In some circumstances the law may protect you if you raise the matter with the third party directly. However, the Company encourages you to report such concerns internally first. You should contact your direct line manager or one of the other individuals set out in section 4 for guidance.

13 Consequences for Non-Compliance with Policy

Any breach of sections 5 or 6 by an Officer, employee or contractor will be taken seriously by the Group, and may be the subject of a separate investigation and/or disciplinary action.

14 Protection and Support for Workers Making a Disclosure

It is understandable that workers who make disclosures are sometimes worried about possible repercussions. The Company aims to encourage openness and will support workers who raise genuine concerns under this policy, even if they turn out to be mistaken.

Workers who make disclosures under this policy must not suffer any penalisation or detrimental treatment as a result of raising a concern. This treatment includes, but is not limited to, the following:

1. suspension, lay-off or dismissal.
2. demotion or loss of opportunity for promotion.
3. transfer of duties, change of location of place of work.
4. reduction in wages or change in working hours.
5. imposition or administering of any discipline, reprimand.
6. unfair treatment.
7. coercion, intimidation, or harassment.
8. discrimination or disadvantage.
9. injury, damage, or loss.
10. threat of reprisal; or
11. other unfavourable treatment connected with raising a concern.

If you believe that you have suffered any such treatment, you should inform the protected disclosures officer immediately. If the matter is not remedied, you should raise it formally using the Grievance Procedure.

You must not threaten or retaliate against workers who make protected disclosures under this policy in any way. If you are involved in such conduct you may be subject to disciplinary action.



15 Contacts

The Protected Disclosures Officer is:

- Katie Banks, Senior Director, People & Workplace, by phone (IRE) +353 87 7949542 or email katie.banks@gonitro.com

The CEO is:

- Sam Chandler, CEO & Executive Director, by email sam.chandler@gonitro.com