

## Whistleblowing Channel

### *Standard Operating Procedure (“SOP”)*

#### Document Approval

	<u>Name</u>	<u>Function</u>	<u>Digitally Signed</u>
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## Version History

Version control is handled electronically. In this chapter, only a summary of the different versions is provided to help the reader easily identify the differences between versions.

Document version	Summary of Changes
00	New document (managed manually)
01	Extension of the scope of application (inclusion of Qualifyze Inc. and future affiliates); Changes to the Qualifyze's Spanish business address
02	Change of the Whistleblowing tool

Note: Main procedure changes will be highlighted in grey to ease its identification

## I. Purpose

Qualifyze is committed to integrity and compliance with the laws, and we expect our employees to act in accordance with Qualifyze's rules of conduct and principles.

We highly encourage people to submit a report in case of concerns or suspicion of bad practices as soon as possible through Qualifyze's Internal Information System ("Whistleblowing Channel") established in line with the European regulation<sup>1</sup> and Spanish national law<sup>2</sup> ("Law"). This SOP is mandatory for Qualifyze Spain S.L.U. and is voluntarily adopted by Qualifyze GmbH (Germany) and Qualifyze Inc. (USA) and shall also be applicable to any future Qualifyze's affiliate (all together so called "Qualifyze") to foster a consistent culture of integrity across Qualifyze organization. While not legally required in Germany and the USA for companies of our size and activity, Qualifyze chooses to offer the same secure reporting channels, confidentiality safeguards, and protection against retaliation to employees and stakeholders in all jurisdictions.

However, the establishment of Whistleblowing Channel should not exclude the possibility for Qualifyze's employees to share their doubts and concerns with their People Leader or clarify it directly with the person involved, whenever they feel comfortable doing so, as aligned with the company culture of open feedback.

## II. Scope

This SOP applies to any Qualifyze's employee, working in any of Qualifyze's offices or remotely and will be communicated to all employees when they join the company and afterwards if needed. Additionally, any third party can submit a report within the Whistleblower Channels if they are aware of any matters that may be object of the Law.

### a) Who can be a Whistleblower?

A Whistleblower can be any Qualifyze employee (whether located at any of Qualifyze's offices or working remotely) and any third party. That includes investors, contractors, business partners, former employees, candidates, volunteers and any other person or organisation representing Qualifyze's interest that reports a misconduct or irregularity within Qualifyze's operations ("Whistleblower/s").

### b) What can be reported?

Reportable misconduct or irregularity is any conduct, within Qualifyze's operations, that may be considered:

- An infringement of European Union or National Law.
- Against the health or safety of any person.
- A violation against any Qualifyze internal regulation.

These especially included the reports related to:

- Fraud, theft (e.g. corporate tax fraud),
- Money laundering, terrorist financing,
- Corruption and bribery,

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<sup>1</sup>Directive (EU) 2019/1937, of 23rd October 2019, on the Protection of persons who report breaches of Union law

<sup>2</sup>Law 2/2023, for the protection of people who report breaches of regulations and to fight against corruption "Ley reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción

- Violation of human rights, discrimination, harassment, bullying
- Breaches of competition law,
- Personal data breaches and security breaches,
- Violations of Qualifyze's policies and procedures (e.g.: conflict of interests, breach of confidentiality).

### **III. Applicable reporting procedure**

#### **a) How to present a report?**

At Qualifyze we firmly believe in fostering a culture of open communication and continuous feedback. We encourage all employees to actively consult and clarify any issues directly with their People Leaders. This practice helps us to promote transparent communication while ensuring that everyone is aligned with our company's values and objectives. This approach shows Qualifyze's commitment to nurturing a supportive work environment where every team member can share its concerns in whichever way they feel more comfortable.

In cases in which the employee does not feel comfortable sharing the concern with his/her People Leader, Whistleblowers can present a report through one of communication channels made available within Qualifyze's Whistleblowing Channel:

- **Whistleblower Software:** <https://whistleblowersoftware.com/secure/Qualifyze-Channel>
- **Slack** (available for Qualifyze's employees): by contacting the Case Managers (Laura Grabolosa and Rosa de Antonio)
- **Post:** Passeig de Gràcia, 19, Planta 5, 08007, Barcelona, Spain. Strictly confidential to the Case Manager.
- **Phone:** +34 930 46 73 67 and +34 930 46 65 57
- **Face to face:** any person can approach Case Managers to submit a report. At the request of the Whistleblower, the reports may also be submitted through a face-to-face meeting within a maximum period of seven days from the request. In case a face-to-face interview is requested, a space that guarantees the confidentiality of the meeting will be made available.

Whether presenting a report in person, in writing or orally, the Whistleblower is encouraged to provide as much detailed information as possible to enable Qualifyze to assess and investigate the case.

Key information to be provided includes:

- the background, history, and reason for the concern,
- names, dates, places, and other relevant information,
- any documentation that may support the concern.

When presenting a report, the Whistleblower may indicate an address, email or safe place for the purpose of receiving the notifications.

Verbal communications, including those made through a face-to-face meeting, by telephone or through a voice messaging system, must be documented in one of the following ways, with Whistleblower's prior consent:

- by recording the conversation in a secure, durable, and accessible format, or
- through a complete and exact transcription of the conversation carried out by the personnel responsible for treating it.

Without prejudice to the rights that correspond to them in accordance with the regulations on data protection, the Whistleblowers will be offered the opportunity to verify, rectify and accept the transcript of the conversation by signing it.

Whistleblowers can submit a report at any time, meaning that there is no time prescription. However, Qualifyze encourages Whistleblowers to do so as soon as possible before the potential damage escalates.

b) What protection measures are guaranteed?

Whistleblowers shall be entitled to protection provided that the following conditions occur:

- have reasonable grounds to believe that the information referred to is true at the time of communication or disclosure, even when they do not provide conclusive evidence, and that the report is presented in good faith,
- the report falls within the scope of reportable conduct described in section II of this SOP
- the report has been made in accordance with the legal requirements set forth by the Law.

**Confidentiality and anonymity:**

Whistleblowers that submit a report have the right to not have their identity disclosed to third parties. Qualifyze's Whistleblowing Channel has adequate technical and organizational measures in place to preserve the identity and ensure the confidentiality of the data pertaining to the persons concerned and any third party mentioned in the information provided.

The identity of the Whistleblower will, in all cases, be maintained confidential, and it will not be communicated to the people to whom the reported events relate nor to third parties.

The person to whom the reported events refer, will under no circumstances be informed of the identity of the Whistleblower. The identity of the Whistleblower may only be communicated to the Judicial Authorities, Public Prosecutor's Office (Ministerio Fiscal) or the competent administrative authority within the framework of a criminal, disciplinary or sanctioning investigation.

In accordance with the Law, Qualifyze enables an option of anonymous reporting through the Personio tool, in case the Whistleblowers feels uncomfortable to disclose their identity.

**Important note: The confidentiality of communication is also guaranteed if the report is sent through communication channels different from those established by Qualifyze. It is also guaranteed when sent to one of Qualifyze employees who are not responsible for handling the reports, but who have been trained in the matter, warned of the classification (as a very serious infringement) of its breach and informed of the obligation of the receiver of the communication to send it immediately to a Case Manager.**

**Personal Data Protection:**

Personal Data shall be processed in accordance with the Whistleblowing Privacy Policy.

**No retaliation:**

Acts constituting retaliation are expressly prohibited, including threats of retaliation and attempted retaliation against Whistleblowers who submit a report pursuant to the provisions of the Law.

Retaliation is understood as any acts or omissions that are prohibited by law, or that, directly or indirectly, involve unfavorable treatment that situates the people who suffer them at a particular

professional disadvantage with respect to another only because of their status as Whistleblowers, or for having made a public disclosure.

Examples of retaliation covers harassment, threatening language, demotion, suspension, dismissal, salary reduction, negative performance evaluation, negative reference for employment purposes, adverse changes in responsibilities or contract conditions, unless for legitimate reasons.

Qualifyze will not take any action against Whistleblowers who submit a report in good faith, even if it turns out to be unfounded or inadmissible. However, there may be consequences for Whistleblowers who intentionally or maliciously give false, defamatory or misleading information.

### **Protection of the person affected/concerned:**

During the processing of the report, the person affected by it will have the right to the presumption of innocence, the right of defense and the right of access to the file in the terms regulated by the Law, as well as the same protection established for Whistleblowers, preserving their identity and guaranteeing the confidentiality of the facts and data of the procedure.

#### **c) I have mistakenly received a report, what shall I do?**

Qualifyze employees that mistakenly receive a report must send it to Case Managers (entrusted by Qualifyze to manage received reports) immediately and delete the report from their records. Any person that receives the report has an obligation to maintain full confidentiality of the same. It is warned that the violation of such confidentiality may constitute a very serious infraction of the law.

#### **d) What happens after the report is presented?**

### **Reception of the report:**

When Whistleblower submits the report to the People Leader, they will directly manage the matter in coordination with the Case Manager and other internal teams.

If the report is submitted using one of the communication channels described in section III.a of this SOP, the Case Manager will send an acknowledgement of receipt to the Whistleblower within 7 days provided that the Whistleblower has provided a channel to communicate with, except in case the acknowledgement of receipt may endanger the confidentiality of the communications.

### **Evaluation of the report:**

Depending on the nature of the presented report, the Case Manager will determine:

a) whether the case is relevant or not (whether it falls under the scope described in section II.b of this SOP; whether it does not fall into the scope described in section II.b of this SO, but should be redirected to the corresponding team within Qualifyze that would handle the report subject to their expertise; or whether it is clearly irrelevant and therefore should be left without any further actions needed).

b) the maximum duration of the investigation, which may not exceed 3 (three) months from the receipt of the report or, if an acknowledgement of receipt was not sent to the Whistleblower, 3 (three) months from the expiration of the 7 (seven) days after the report is made. In cases of special complexity, the term may be subject to an extension up to 3 (three) additional months.

The Whistleblower will be notified (if possible) accordingly whether the submitted report would be redirected to the different Qualifyze expertise team or whether it has been classified as irrelevant and therefore not processed.

It may happen that during the evaluation of the submitted report, additional information will be needed to classify the case correctly. The Case Manager may contact Whistleblower asking for more clarification and the Whistleblower is expected to collaborate and respond to all questions.

### **Investigation:**

When investigating the case, the Case Manager will take all necessary actions to confirm the facts revealed by the Whistleblower. This may include requesting additional information from Whistleblower, contacting the person involved or a witness indicated in the report and distributing tasks to different owners inside or outside Qualifyze to gather and evaluate all the collected evidence.

In the case of needing to involve different owners inside or outside Qualifyze, the Whistleblower identity will never be disclosed to these owners of tasks, unless there is a justified need to do so, or there is an ongoing investigation carried out by authorities/judicial proceedings.

Case Managers may organize a meeting with the affected/concerned person to clarify the circumstances of the case and facilitate the opportunity to exercise the right to be heard. Such a meeting will be organized in the appropriate time and manner to guarantee the success of the investigation. In any case, the presumption of innocence and the right to honor of the affected person will be respected.

If Case Managers, according to the four-eye principle, jointly consider that the facts could constitute a criminal offence, they will immediately report it to Internal Information System Responsible ("IIS Responsible"), Simon Rahause, who will forward the information to Public Prosecutor. In the event the facts affect the financial interests of the European Union, it will be sent to the European Public Prosecutor's Office.

### **Resolution of the case:**

The Case Manager will update the Whistleblower about the results of the investigation performed, within 3 months (or 6 months in very complex cases) from the date of reception of the report. The most general information will be shared with the Whistleblower in line with the legal limitations and confidentiality rights preserved to the affected person.

The necessary corrective actions: In the event Case Managers, according to the four-eye principle, jointly decide that corrective actions may be necessary, they will immediately report it to the IIS Responsible, who will set up a "Corrective Actions Committee" to determine the necessary corrective actions to be adopted. The Corrective Actions Committee will be constituted by the Chief People Officer (only when disciplinary actions\* against an employee may be appropriate), the Head of Legal and the IIS Responsible.

The Corrective Actions Committee will draft a report on the proposed corrective actions that will be transferred to the leadership for approval.

### **Disciplinary actions\*:**

In case a breach is evidenced throughout the investigation, the Corrective Actions Committee will propose the adoption of appropriate measures, including disciplinary actions. Disciplinary actions will be applied in accordance with the collective labour agreements applicable to the employees concerned. The type of disciplinary actions will be determined by the Corrective Actions Committee considering the proportionality criteria.

## Whistleblowing SOP at a glance

**1. Purpose**

		
<b>Whistleblower</b> Any Qualifyze employee or third party.	<b>Misconduct or Irregularity</b> That becomes aware of any misconduct or irregularity.	<b>What can I report?</b> An infringement of European Union or National Law. Act against the health or safety of any person. A violation against any Qualifyze internal regulation.

**2. How to present a report**

				
<b>Whistleblower Software</b> <a href="https://whistleblower.software.com/secur/eQualifyze-Channel">https://whistleblower.software.com/secur/eQualifyze-Channel</a>	<b>Slack (internal)</b> Laura Grabolosa	<b>Post</b> Passeig de Gràcia 19, Planta 5, 08007, Rosa de Antonio	<b>Phone</b> +34930467387	<b>Face to face</b> Laura Grabolosa
		Barcelona, Spain	+34930466557	Rosa de Antonio

If you receive a report by mistake, please send it to the Case Managers and immediately delete it from your records.

**3. Procedure**

				
<b>Protection</b> Confidentiality Anonymity No retaliation	<b>Reception</b> Acknowledgment of receipt in 7 days	<b>Evaluation</b> Case Manager will determine if it's relevant	<b>Investigation</b> Additional information, contact the involved person or organise a meeting	<b>Resolution</b> Update Whistleblower about results, inform Simon Rahause if corrective actions are needed

At Qualifyze we firmly believe in fostering a culture of open communication and continuous feedback. We encourage all employees to actively consult and clarify any issue directly with their managers.

## IV. External reporting channels

Whistleblowers may use external reporting channels to submit a report; these include informing about breaches and irregularities to Spanish Independent Whistleblower protection authority, "Autoridad Independiente de Protección del Informante".

## IV. Responsibilities

### Qualifyze employees:

Qualifyze employees, located at any of Qualifyze's offices or working remotely, are expected to exercise good judgement and good faith when using the Qualifyze Whistleblowing Channel. In the event their involvement is required in the investigation, they are expected to collaborate and do not, in any way,

impede the investigation. In the event of any conflict of interest detected by the employee, they should immediately report it to their People Leader or to the Case Manager.

## **Whistleblowers:**

Whistleblowers should follow this policy when submitting the report. They are encouraged to collaborate and provide truthful information and evidence if needed during the investigation.

## **IIS Responsible:**

IIS Responsible's role is to ensure compliance with this SOP, support the performance of the investigations carried out by Case Managers, advise, when necessary, based on their expertise and experience, take necessary actions in the event of high-risk cases and ensure the respective mitigation and preventive actions have been applied after the detection of the risk.

The IIR Responsible will act independently and autonomously from the rest of the bodies of Qualifyze in connection with the IIS Responsible's role, avoiding any conflict of interest, he shall not receive instructions of any kind in his exercise, and shall have all the personal and material means necessary to fulfill his obligations.

## **Case Managers:**

The Case Managers's role is to manage reports submitted through Qualifyze's Whistleblowing Channel in compliance with this SOP.

Case Managers will also act independently and autonomously from the rest of the bodies within Qualifyze, avoiding any conflict of interest. They shall not receive instructions of any kind on the execution of their functions and shall have all the personal and material means necessary to fulfill their obligations.

## **People Team:**

People Team's role is to ensure that this SOP is formally communicated to all Qualifyze employees and should manage any potential consequences relating both to non/compliance with this SOP and to the breach proven by the performed investigation.

## **VI. References**

This SOP refers to the following regulations:

- DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019 on the protection of persons who report breaches of Union law (<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019L1937>),
- Spanish Law 2/2023, for the protection of people who report breaches of regulations and to fight against corruption "Ley reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción." (<https://www.boe.es/buscar/act.php?id=BOE-A-2023-4513>).

## **VII. Updates**

This SOP may be updated at any time deemed necessary to protect the interests of Qualifyze without impeding compliance with applicable laws and regulations to which it is subject.