

GLOBAL WHISTLEBLOWING POLICY



1. INTRODUCTION

Fineline Global is committed to maintaining the highest standards of integrity, transparency, and accountability. This Whistleblowing Policy establishes a global framework for safely and confidentially reporting suspected or actual misconduct, unethical behaviour, or violations of laws and internal policies across all Fineline subsidiaries.

This policy aligns with key global standards and regulations.

2. SCOPE OF APPLICATION

This policy applies to:

- All Fineline employees (permanent, temporary, and contract)
- Former employees and job applicants
- Suppliers, consultants, and business partners
- Third parties with a professional relationship with Fineline

Each local subsidiary may adapt this policy to meet applicable national legislation while maintaining its core principles.

3. WHAT CAN BE REPORTED?

Whistleblowing reports may include, but are not limited to:

- Violations of applicable laws, regulations, or directives
- Fraud, corruption, bribery, money laundering
- Harassment, discrimination, abuse of power
- Breaches of Fineline's Code of Ethics or internal policies
- Health, safety, and environmental risks
- Data privacy or cybersecurity breaches
- Retaliation against whistleblowers
- Attempts to conceal any of the above

Note: Personal HR-related grievances (e.g., performance reviews, interpersonal conflicts) not involving public interest breaches should be directed through HR channels.

4. REPORTING CHANNELS

Fineline offers a secure digital platform for reporting, managed by Formalize ApS, an independent third-party provider to ensure confidentiality and neutrality.

Access the platform:

<https://whistleblowersoftware.com/secure/whistleblowerfineline>

Features:

- Anonymous or named reporting
- Multilingual support
- Secure submission and storage
- Real-time tracking via unique case ID and password
- Confidential two-way communication

5. INVESTIGATION PROCESS

Each report undergoes the following process:



All investigations are conducted with objectivity, fairness, and cultural sensitivity.

6. CONFIDENTIALITY & DATA PROTECTION

- Personal data is processed in compliance with GDPR (General Data Protection Regulation) and other applicable privacy laws.
- Only authorized personnel may access report content.
- Whistleblower identity remains confidential unless legally required or voluntarily waived.

7. PROTECTION AGAINST RETALIATION

Fineline strictly prohibits any form of retaliation against whistleblowers acting in good faith.

Protection extends to:

- The whistleblower
- Facilitators and advisors
- Third parties like family members or colleagues associated with the whistleblower

Violations may lead to disciplinary or legal action.

Whistleblowers who believe they have been subject to retaliation may report this through the whistleblowing platform or directly to the Compliance Office.

8. FOLLOW-UP & COMMUNICATION

The whistleblower (if not anonymous) can:

- Track the case using their secure credentials
- Submit additional evidence or respond to questions
- Receive updates regarding the progress of the case

9. RECORD RETENTION

Reports and related documentation are retained for the period necessary to complete the case and in line with applicable data protection and retention laws.

10. TRAINING & AWARENESS

Fineline will:

- All employees and managers
- New hires during onboarding
- Relevant third-party stakeholders (e.g., suppliers)

Additionally, anonymized annual reports may be published internally to reinforce trust in the system.

11. FINAL PROVISIONS

- This policy is published on the Fineline Global intranet.
- It will be reviewed annually and updated to reflect regulatory or organizational changes.
- Local subsidiaries may append country-specific annexes as needed.

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Approved by: DANA WINER, Head of global HR

Date: June 2025

Signature:

