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WHISTLEBLOWING POLICY

MSX INTERNATIONAL

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1. PREAMBLES – PURPOSE

MSX International (“MSX”) conducts its business with loyalty, fairness, transparency, honesty, integrity and in accordance with the national and international laws, regulations, rules as well as with standards and guidelines applicable to its activities.

In all its activities, MSX requires ethical and professional integrity, a correct behaviour and full compliance with the laws and regulations of all the countries in which it operates, as well as with honesty, reliability, impartiality, loyalty, transparency, fairness and good faith principles.

MSX promotes the adoption of tools aimed at preventing, identifying and communicating behaviours that are illegal and/or carried out in violation of the ethical principles endorsed by MSX. In this respect, MSX encourages all legal representatives, directors, executives and employees of any Group company and invites any employee as well as any third party who interact with MSX to report any alleged violations that are relevant for the purposes of this Procedure of which they may become aware.

To allow the filing of violations reports, MSX adopted this Whistleblowing procedure (“Policy” or “Procedure”), which regulates:

- the process whereby any potential violation may be reported and managed accordingly (so-called “whistleblowing”);
- the modalities for the management of the relevant investigation, in compliance with the legislation on privacy or any other legislation in force applicable to the reporting and the reported people, as well as with this Policy,

all while guaranteeing the anonymity of the whistleblower and shielding him/her from potential retaliatory and/or discriminatory actions resulting from the filing of the violation report.

2. SCOPE OF IMPLEMENTATION

This Policy shall apply to Pacific (BC) BidCo Limited and all its direct and indirect subsidiaries (“Group Companies”) as listed in Exhibit B. hereto. [(note: I suggest that this applies to all Group subsidiaries)

To this purpose, the governing body of any Group Company shall adopt and implement this Policy, without prejudice to the special features imposed by the local regulatory framework and the need for adaptation in relation to the organisational structure, with any amendment, if any, due for compliance with local laws and regulations and their organisational structure, giving an adequate explanation in their corporate acts for any such amendment. The addressees of this Policy are the top management, the members of the corporate bodies, employees, as well as any third party (e.g., customers, suppliers and consultants) in possession of information on violations (or alleged violations) of:

- Any applicable law, rules, and regulations.
- Code Of Ethics.

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- the Organisational, Management and Control Model, if approved by MSX International Italy S.r.l. pursuant to the Legislative Decree 231/2001, or any other equivalent organisational/control model adopted by the Group Companies.
- the MSXI Group corporate regulatory framework (policies, procedures, etc.),

as well as information on events likely to damage the assets, reputation or image of MSX.

3. PROCESS AND REPORTING | GENERAL PRINCIPLES

The whistleblowing process consists of the main following stages:

- receipt of reports.
- preliminary verification of reports.
- in-depth investigation over the alleged violations reported.
- closing of reports.

3.1 Content of violation reports

Violation reports must be filed in good faith, must have merit and, therefore, must be based on precise and concurring elements. To that effect, the whistleblower is invited to:

- Describe, as precise as it could be, the alleged violation.
- Identify, or provide elements that help to identify, the person(s) thought to be responsible for the alleged violation(s) and any other parties who are involved and/or could provide information about the alleged violation.
- describe as accurately as possible the time and place circumstances regarding the occurrence of the event subject of the violation report.
- attach any available document, if any, substantiating the alleged violation.
- provide any other element deemed useful for retracing the event and ascertain the alleged violation.

3.2 Modalities for filing violation reports

Violation reports can be filed, in writing, using one of the following alternative channels:

- via email to the addresses under Exhibit A.
- by regular mail (preferably with return receipt) to the registered address of the relevant Group Company, to the attention of the recipient (as below indicated);
- through the appropriate whistleblowing IT platform, by accessing the “whistleblowing” internet page in the section “Report a concern” of MSX website or by accessing directly through <https://www.msxi.com/en/whistleblower/> .

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It is strongly recommended, where possible, to use the IT platform, in order to ensure full traceability of receipt and management of the report over time, as well as to handle the need for dialogue between the recipient (as below identified) and the reporting person.

Although MSX has adopted procedures to ensure in any case the anonymity of the reporting people, the reporting people is encouraged to provide, at his/her sole discretion, his/her contact details for the sake of the speed and effectiveness of investigations. Guarantees and protections for reporting people are set out in Sections 4 and 5 below, to which reference should be made.

3.3 Recipients of violation reports

The recipient of the violation reports under this procedure shall be the Ethics Officer appointed from time to time at Group level (also referred as to the "Recipient"), who will be entitled to conduct the internal investigations. Any Group Company shall give evidence, by means of appropriate organizational directives and through publication on the relevant intranet, that the Ethics Officer shall act as Recipient, according to this Policy.

The Recipient shall be the sole person having access to the violation reports entered through the whistleblowing IT platform. Any person receiving a violation report, irrespective of the channel used, shall immediately channel the received violation report through the whistleblowing IT platform.

To any report shall be assigned an univocal reference code which shall be used to refer to the specific report at any time.

The Recipient shall govern the whistleblowing process from their receipt to the closing of the investigation, with the support of the competent corporate functions and/or external consultants depending on the report, as deemed appropriate.

The Recipient manages the relevant report in compliance with the confidentiality principles detailed in Section 4 and verify their credibility in accordance with the modalities detailed in the Sections that follows.

3.4 Investigations and closing of the report.

Once a violation report has been received, the Recipient shall perform the following activities/:

- a. confirm receipt of the violation report within 7 (seven) days from receipt.
- b. should the report contain sufficiently precise, detailed and verifiable information, initiate the relevant investigation; otherwise,
- c. should the report contain unsubstantiated and/or unverifiable information, and should the whistleblower not be available to provide the necessary additional information, file the report and not pursue the investigation,
- d. should the report relate to matters that do not fall within the scope of application of this Policy (so-called "non-related reports", such as, by way of example, commercial complaints, commercial proposals, marketing activities), forward the report to the appropriate department responsible for handling the matter.

Once received the report, the Recipient may preliminarily:

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- close reports relating to facts already known and fully ascertained without the report adding or allowing the addition of further elements or aspects to what is already known;
- refrain from processing reports relating to (i) facts in relation to which investigations are known to be underway by Public Authorities (e.g., judicial authorities and administrative bodies) and (ii) facts that are already known and are the subject of pending litigation between MSX and third parties or employees;
- pursue more in-depth investigations.

In addition, should the Recipient deem it necessary and/or appropriate for the purpose of ascertaining the reliability of the violation report, he/she may:

- ask the reporting people to provide additional information, if any such person has opted to make available his contact details.
- interview any other parties who may have information about the reported events,
- carry out any other activity deemed appropriate for the purpose of verifying the violation report.

In the case of patently unfounded violation reports, submitted for the sole purpose of discrediting one or more persons or company functions or the relevant Group Company and/or are otherwise vexatious with regard to other company's employees, the Recipient may **Option 1** inform the concerned person or entity of the violation report and provide copy of such violation report or **Option 2** inform MSXI CEO for any subsequent action he may deem appropriate, in a manner consistent with existing labour laws and the applicable National Collective Bargaining Agreement and adopt all measures deemed appropriate, according to Section 6 below.

In the event that, following the appropriate investigations, the violation report is found to have merit, the Recipient shall also promptly communicate this information to:

- MSXI CEO;
- the Compliance and the Anti-Bribery officer(s), if any;

as well as to any other supervisory body which might be interested by the reported violations according to its proper organizational functions.

The Recipient shall record in the abovementioned Violation Report Register the outcome of the review process, as well as the persons or bodies informed of any such violation report.

The Recipient shall consider whether to immediately inform the Administration and Control Bodies and/or the top management of the violations report, having considered the nature and seriousness of the reported violation.

In any case, at least twice a year, the Recipient shall address to the Board of Directors of MSXI Limited a report detailing the violation reports examined and the actions undertaken.

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In case a reporting people has communicated his contact details, the Recipient shall inform such reporting people of the outcome of its evaluations and actions no later than the expiration of the third month from receipt of the relating violation report.

3.5 General principles concerning the investigations

Any person involved in reviewing a violation report shall be bound by the same confidentiality obligations and the same responsibilities applicable to the Recipient. All these parties are also obligated to abstain from handling the violation report in the event of a potential conflict of interest.

The Recipient of violation reports is required to draft and retain minutes of any meetings concerning the verification activities carried out independently and/or with the support of the relevant company's functions.

The Recipient shall define the necessary communication flows (if any) within the organisation and/or towards the administration and control bodies of the relevant Group Company.

The Recipient shall take an active part in the process, with the support of the competent corporate functions and/or external consultants depending on the subject of the report.

Violation reports and other reports delivered to the recipient can be accessed only by the Recipient and shall be kept on file for the length of time strictly necessary for handling the violation report. The Recipient shall therefore be responsible, during all phases of the process described above, for the custody of the documents they received and for storing them using modalities that guarantee their integrity and completeness.

4. CONFIDENTIALITY OF WHISTLEBLOWERS

All the staff involved in the handling of reports in any capacity whatsoever shall guarantee confidentiality regarding the existence and content of the report, as well as the identity of the whistleblower (where disclosed) and the reported subjects.

Any communication concerning the existence and content of the report, as well as the identity of the whistleblower (where disclosed) and the reported subjects, shall strictly follow the "need to know" criterion.

Except for situations in which the right to confidentiality cannot be claimed (e.g., criminal, tax related and/or administrative investigations, inspections by the oversight authorities) the whistleblowers' identity cannot be disclosed to anyone without the consent of the interested party.

Therefore, except for the situations mentioned above, all parties who receive violation reports or are involved in managing them are required to safeguard the whistleblowers' confidentiality and ensure that the information they received, directly and indirectly, regarding the reported events are treated with the utmost confidentiality.

In order to ensure the confidentiality of the report and the whistleblower:

- (I) as to the reports transmitted via the IT platform:
 - the platform shall be provided by a specialist third party independent from MSXI,

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- the platform shall adopt a "no-log" procedure (i.e., it shall not collect in any way, either directly or indirectly, information on how the connection is made, e.g. server, IP address, mac address), thereby guaranteeing complete anonymity,
- the platform shall guarantee high standards of security,
- no registration shall be required for access to the platform (available to anyone, including employees);

(II) as to the reports transmitted via paper and electronic mail channels:

- paper mail addressed to the Recipient shall be delivered unopened (as delivered by the postal service),
- only the Recipient shall have access to the relevant email box; the administrator of the competent Group Company email system may only access the reference box for technical reasons, subject to a justified case-by-case request to be forwarded in writing to the recipient function, and access shall only be granted upon prior written authorisation.

The violation of the confidentiality obligations will result in the imposition of penalties, in addition to any other liabilities imposed under existing laws, according to Section 6 below.

5. PROTECTION OF THE WHISTLEBLOWER FROM RETALIATORY AND/OR DISCRIMINATORY ACTIONS

MSXI does not tolerate threats, retaliatory acts and/or discrimination against anyone who reports in good faith behaviours that are unlawful or however reported according to this Policy.

Retaliatory and/or discriminatory measures shall be understood to mean, for example, unjustified disciplinary actions, arbitrary changes of job description or work location, workplace harassment and/or any other form of "mobbing" directly and/or indirectly related to a violation report that affects the whistleblowers' working conditions.

A whistleblower who believes that he/she is being targeted with a retaliatory and/or discriminatory act due to the reporting of a violation can inform his/her direct superior or the Human Resources Department or the Compliance Officer in order to consider:

- the need/possibility to reinstate the previous situation and/or remedy the negative effect of the discrimination.
- whether there are grounds for instituting disciplinary proceedings against the author of the retaliation and/or discrimination.

Whistleblower may also inform the labour union to which they belongs or the union present at the relevant company.

6. SANCTIONING SYSTEM

The Group Company involved in the reporting process shall provide for and impose disciplinary sanctions (where applicable) on its employees:

- against those who are responsible for any act of retaliation or discrimination or in any case of unlawful prejudice, either direct or indirect, against the whistleblower (or anyone

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who has cooperated in the investigation of the facts which are the subject of a report) for reasons connected, either directly or indirectly, with the violation report;

- against the reported person, for the responsibilities ascertained;
- against anyone who breaches the confidentiality obligations referred to in this Procedure;
- against anyone, as provided for by law, who have made an unfounded report with fraudulent or malicious intent.

Disciplinary measures shall be proportionate to the extent and seriousness of the unlawful conduct ascertained, and may go as far as termination of employment for the most serious cases.

With regard to third parties (e.g., partners, suppliers, consultants, agents), the remedies and actions provided for by law shall apply, in addition to the contractual clauses on compliance with the Code of Ethics.

7. RIGHTS OF THE REPORTED VIOLATOR

During the activities carried out to verify and ascertain unlawful conduct and reportable violations, the parties subject of violation reports could be involved in these activities but, under no circumstances shall penalty imposing proceedings be initiated against them absent concrete evidence supporting the content of the report. As stated above, actions could be taken based on verified and ascertained evidence based on the violation report at hand.

8. UPDATING THE PROCEDURE

This Policy for the reporting of unlawful conduct and the corresponding whistleblowing platform shall be revised periodically based on the operational experience acquired.

9. PUBLICATION OF THE PROCEDURE AND TRAINING

This Procedure and all of its parts shall be communicated, explained and disseminated among all the Group Companies and relevant functions and department, employees (external associates and/or staff) and any Supervisory Body of the Group Companies, as well as all third parties responsible for complying with its provisions.

This Procedure shall be published in any Group company website along with the link to IT platform enabled to receipt reports of violations and disseminated and implemented within MSXI organization by means of appropriate organizational directives and through publication on the relevant intranet.

The Ethics Officer will assist Human Resources Departments in promoting, over time, the necessary awareness-raising and training actions for the corporate population on the whistleblowing process and, in particular, on the usefulness of the process, the supporting tools and the guarantees and protections for reporting and reported subjects.

10. DATA PROTECTION

In accordance with the minimisation principle set out in Article 5 of (EU) Regulation No. 2016/679 ("GDPR"), only personal data that is relevant and necessary for the purposes of the

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Procedure may be processed. Therefore, all personal data (of any natural person) contained in the report or otherwise collected during the investigation phase that is not necessary shall be deleted or anonymised.

On the occasion of each report, the reported subject and other persons involved in the report may not immediately receive a specific privacy notice regarding the processing of their data, in the presence of a risk that providing such a notice would compromise the ability to effectively verify the validity of the report or to collect the necessary feedback.

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EXHIBIT A

HR Manager UK	Anthony Ronchetti	TRonchetti@msxi.com
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EXHIBIT B

Legal entity with more than 50 employees

MSX International RNS LLC
MSX International TechServices, S.L. (Spain)
MSXI RNS Brasil Training and Process Outsourcing Ltda
MSXI UK Limited (UK)
Sewells Group India Private Limited (India)
MSX International Business Services France SAS (France)
MSX International GmbH (Germany)
MSX International Holdings Italia S.R.L. (Italy)
MSX International Czech Republic S.R.O. (Hungary branch)
Ronald Sewells and Ass. South Africa (Pty.) Ltd. (South Africa)
MSX International Limited (Sweden branch)
MSX International Limited (Thailand)
MSX International K.K. (Japan)
MSX International GmbH (Netherlands branch)
MSX International Australian PTY Limited (Australia)
MSX International (China) Ltd