

Global Whistleblowing Policy

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1. Introduction

Firstsource Solutions Limited and its subsidiaries/affiliates worldwide (hereinafter known as “**Firstsource**”, “**we**” or “**us**”) is committed to the highest possible standards of transparency, integrity, and accountability.

In line with this commitment, this Whistleblowing Policy (“**Policy**”) aims at providing an avenue for its present and past, full-time employees, part-time employees, temporary employees, trainees, apprentices, secondees, contract employees, agents, consultants, vendors, business partners, volunteers and anonymous individuals (together referred to as “**Firstsource Personnel**” or “**you**”) to disclose instances of wrongdoing in the workplace.

The object of this Policy is to have individuals disclose instances of wrongdoing and protect such individuals in the event of a disclosure. The Policy aims to promote an open and honest culture within Firstsource, and all Firstsource Personnel will be supported for reporting a genuine concern. Contracts of employment, non-disclosure agreements, settlement agreements and confidentiality agreements do not prevent individuals from reporting suspected wrongdoing. It is designed to ensure that you can raise your concerns about wrongdoing or malpractice within Firstsource without fear of victimization, subsequent discrimination, disadvantage, or dismissal. If you suspect or witness wrongdoing that impacts you, any of your colleagues, or any Firstsource Personnel or Firstsource, raising a concern is the right thing to do.

2. Definitions

Whistleblower (also referred to as “you” or “your”): a person who raises a concern or complaint pertaining, but not limited to, misconduct, unethical behavior, actual or suspected fraud, violation of Firstsource policies, wrongdoings, alleged dishonest, irregular or illegal activities, processes and practices or any other conduct or practice occurring in Firstsource which violate the Firstsource policies and applicable laws.

3. Applicability of the Policy

This Policy applies to all Firstsource Personnel across its subsidiaries and affiliates. However, the UK operations, Ascensos operations, and Pastdue Credit Solutions (PDC) follow separate local whistleblowing procedures and reporting processes in accordance with applicable local legal and regulatory requirements, while adhering to the principles of this Global Policy.

Employees and other covered persons in these entities should refer to the respective local Whistleblowing Policy, the applicable section in this Policy, or the addendum to this Policy for entity-specific requirements. Any special legal, regulatory, or procedural provisions applicable to these entities are set out in the relevant addenda and shall prevail to the extent required by applicable local law.

4. Aim and Objective of the Policy

Firstsource demonstrates the right values and ethical and legal business practices in every field of activity within the scope of its work. The objective of this Policy is to provide a mechanism and a platform to promote responsible whistleblowing and ensure effective investigation and remedial actions. Firstsource is committed to ensuring that no one suffers detrimental treatment for reporting whistleblowing complaints.

This Policy is intended to:

- Inform and enable Firstsource Personnel to raise issues or concerns, which are unethical, unacceptable, unlawful or violate Firstsource policies.
- Ensure that Firstsource Personnel can raise issues or concerns without fear of victimization, subsequent discrimination, or disadvantage thereof.
- Ensure that where any wrongdoing is identified and reported to Firstsource under this Policy, it will be dealt with expeditiously and thoroughly investigated in a fair and unbiased manner and thereafter remedied.

5. What is wrongdoing / Irregular Activity?

Wrongdoing / irregular activity involves any improper, unlawful, illegal/ unethical behavior, activity, process, or guideline and may include, but is not limited to:

- i. Mismanagement
- ii. Actual or suspected fraud or theft
- iii. Breach/violation of Firstsource policies, including but not limited to the Code of Conduct and Ethics Policies
- iv. Violation of any law or regulation; abuse of power for any unauthorized or ulterior purpose
- v. Unfair discrimination during employment at Firstsource or providing services on behalf of Firstsource
- vi. Manipulating processes, procedures, or systems for personal financial gain, achieve product sales, targets, income, or bonuses.
- vii. Criminal offences
- viii. Health and Safety breach
- ix. Data and/ or cyber security breach
- x. Environmental Violations
- xi. Unauthorized disclosure of confidential, price-sensitive and proprietary information
- xii. Matters and incidents related to money laundering, corruption, tax evasion and bribery activities
- xiii. Violations Related to Forced Labor, Child Labor, Human Trafficking, Labour Standards and Modern Slavery
- xiv. Antitrust and competition law violations.

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- xv. Breaches of regulation or legislation, or concerns about a lack of openness with regulators
 - xvi. Other risks, wrongdoing or malpractice that impact Firstsource, Firstsource Personnel, client or their customers

This list is not definitive but is intended to indicate the kind of conduct that might be considered as wrongdoing.

This Policy is intended to facilitate the reporting of actual or suspected wrongdoing. It is not intended to replace the Company's grievance, complaint, or dispute resolution procedures for resolving individual employment matters.

Personal work-related grievances are concerns that relate primarily to an individual's own employment or engagement, interpersonal conflicts, or other terms and conditions of employment. Such matters should be raised through the grievance resolution process.

6. Investigation Principles

All whistleblowing investigations shall be conducted independently, objectively, fairly, impartially, and confidentially by appropriately authorised persons who are free from any actual, potential, or perceived conflict of interest. Investigations shall be carried out on time and in accordance with the principles of procedural fairness and applicable legal requirements.

Individuals who are the subject of a whistleblowing allegation will be treated fairly throughout the investigation process and will be afforded procedural fairness, including an opportunity to respond to the allegations, where appropriate and consistent with maintaining the integrity and confidentiality of the investigation.

7. Privacy and Data Protection

Personal information collected, used, disclosed, or retained in connection with a whistleblowing report or investigation shall be handled in accordance with applicable data protection and privacy laws, regulations, and Firstsource's Privacy Policies. Such information will be collected and processed only to the extent necessary for the legitimate purposes of receiving, assessing, investigating, resolving, and reporting whistleblowing concerns. It will be accessed only by individuals with a legitimate business need to know.

8. Confidentiality

All concerns or complaints raised under this Policy will be treated as confidential and handled with due care. Firstsource will protect the identity of the Whistleblower and will not disclose it except where disclosure is required to persons directly involved in the investigation or resolution of the concern.

All Firstsource Personnel may raise concerns confidentially and in good faith, without fear of retaliation or retribution. Information relating to a concern will be shared strictly on a need-to-know basis and only to the extent necessary to appropriately address the matter.

9. Protection against Retaliation

9.1 Prohibition of Retaliation

Firstsource is committed to fostering a culture where individuals can speak without fear of retaliation. The Company strictly prohibits any form of retaliation, reprisal, victimization, intimidation, harassment, discrimination, or other adverse treatment against any individual who, in good faith:

- raises a concern or reports suspected wrongdoing under this Policy;
- makes a protected disclosure;
- participates in or assists with an investigation; or
- provides information or evidence in connection with a whistleblowing report.

Any Firstsource Personnel who makes a disclosure in good faith shall be protected from retaliation, irrespective of whether the reported concern is ultimately substantiated, provided the report was made honestly and without malicious intent. Retaliation includes, but is not limited to:

- dismissal, suspension, or termination of employment or engagement;
- disciplinary action or demotion;
- denial of promotion, training, career development, or other employment opportunities;
- reduction in remuneration, benefits, or responsibilities;
- unjustified changes to job duties, work location, or working conditions;
- bullying, harassment, victimization, intimidation, threats, or coercion;
- discrimination or unfair treatment;
- psychological harm or reputational damage; or
- any other action or omission that disadvantages or discourages an individual from raising a concern.

9.2 Consequences of Retaliation

Retaliation against any individual for making a report in good faith, participating in an investigation, or exercising their rights under this Policy is strictly prohibited and constitutes serious misconduct.

Any person who engages in, directs, encourages, attempts, or condones retaliatory conduct will be subject to appropriate disciplinary action, up to and including termination of employment or engagement, in accordance with applicable laws and Company policies.

9.3 Reporting Retaliation

Any individual who believes they have experienced, witnessed, or become aware of retaliation in connection with a whistleblowing disclosure should report the concern promptly through any of the reporting channels specified in this Policy, including by email at whistleblowing@firstsource.com.

All reports of alleged retaliation will be treated as separate concerns and will be assessed and investigated promptly, fairly, independently, and confidentially, in accordance with applicable laws and Company policies.

9.4 Self-Reporting

The protections available under this Policy are intended to encourage the reporting of genuine concerns and do not exempt any individual from accountability for their own misconduct.

Where a whistleblower self-reports their own involvement in wrongdoing, such disclosure does not provide immunity to the Whistleblower. However, the fact that an individual voluntarily reported misconduct, cooperated fully with the investigation, and acted in good faith may be taken into account as a mitigating factor when determining any appropriate disciplinary or other action, subject to applicable law and the circumstances of the case.

10. Anonymous Reporting

Firstsource encourages persons reporting whistleblowing concerns to provide their details (such as name and location; in the case of employees, employee ID, where applicable) and a clear description of the concern. The complaint should include all relevant facts, dates, individuals involved and any supporting documentation or evidence available. Providing complete and accurate information enables Firstsource to assess the concern appropriately and conduct a thorough, fair, and effective investigation.

Notwithstanding the above, anonymous disclosures are accepted under this Policy. A whistleblower may choose to:

- Remain anonymous throughout the reporting and investigation process.
- Decline to provide information that could identify their identity.
- Communicate through an anonymous email address, an authorised representative, or legal counsel, where permitted by applicable law.

Firstsource will assess and investigate anonymous reports to the extent reasonably possible, provided that sufficient information has been furnished to enable an effective review and investigation. While anonymous reporting will not, by itself, prevent an investigation, the ability to conduct a comprehensive investigation or take appropriate corrective action may be limited where the information provided is incomplete, insufficient, or cannot be independently verified.

11. Malicious, Vexatious, or Frivolous Allegations

This Policy must not be used to make allegations that are knowingly false, malicious, vexatious, frivolous, or intended to harass, intimidate, or cause harm to another individual.

Where, following an investigation, it is determined that an individual has deliberately

made a false allegation, knowingly provided misleading information, repeatedly made frivolous complaints, or otherwise misused this Policy in bad faith, the Company may take appropriate disciplinary or other corrective action in accordance with applicable laws, this Policy, and other relevant Company policies.

However, Individuals who make disclosures in good faith and on reasonable grounds will not be penalized, disadvantaged, or subjected to disciplinary action solely because the reported concern is not substantiated or cannot be proven following an investigation.

12. Support for Whistleblowers

Firstsource is committed to supporting employees who raise concerns in good faith throughout the reporting and investigation process. Employees may seek guidance or support from their HR or other designated support channels, as permitted under applicable local laws and regulations

Any such support will be provided with due regard to confidentiality, privacy, and the protection of the Whistleblower's identity

13. Raising a Whistleblowing Complaint

Complaints may be reported in writing by email, providing relevant background, dates, details of the concern, and any supporting documentation, to the confidential email ID whistleblowing@firstsource.com. Alternatively, concerns may be raised verbally with any of the WBC members listed below.

1. Kamal Agarwal (Group Head – Internal Audit – RPSG Group)
2. Ritesh Idnani (Managing Director and CEO)
3. Shamita Mukherjee (Chief Human Resources Officer)
4. Natasha Sharangdhar (VP – Legal & Compliance)
5. Asha Monnappa (Global Whistle Blowing Convener)

Complaints can also be made to the WBC members jointly or individually.

In case there is concern/ issue against any of the WBC members or, in exceptional cases, it may be reported to Mr Utsav Parekh, Chairman of the Audit Committee at uparekh@gmail.com

14. Whistleblowing Complaints Procedure

Firstsource UK operations, Ascensos operations, and Pastdue Credit Solutions (PDC) follow separate local whistleblowing procedures and reporting processes in accordance with applicable local legal and regulatory requirements. Please refer to the local Policy or the Geo-specific Addendum for details.

Refer to [Whistleblowing Policy – UK](#) for Firstsource UK Operations

All whistleblowing complaints raised under this Policy shall be addressed and inquired into by the Whistleblowing Convener. Other than concerns that are received on an anonymous basis, on receiving a complaint/information under this Policy, an acknowledgement shall be sent by the Whistleblowing Convener within three (3) working days.

- **Initial inquiry:** All the concerns/complaints raised on the whistleblowing platforms of Firstsource shall first be subjected to an initial inquiry by the Whistleblowing Convener to determine if the concerns/ complaints fall under the purview of a whistleblowing complaint or are of any other nature. The Whistleblowing Convener shall have the discretion to move the complaints/ concerns to an appropriate forum.
- **Incident Handling:** After the initial inquiry into a reported concern/ complaint, if it is ascertained by the Whistleblowing Convener that it is a whistleblowing complaint, it will be handled in accordance with Firstsource policies and applicable laws.
- **Investigation:** If a whistleblowing complaint warrants an investigation, the following steps shall be taken:
 - a) Whistleblowing Convener shall bestow/delegate certain powers to the investigation team (where so appointed) as may be deemed necessary to carry out a fair investigation and confer such ancillary powers as may be required to facilitate such investigation. The said investigation team shall be formed independently for each matter/ issue by the Whistleblowing Convener.
 - b) During the investigation, depending on the nature of the issue, degree of severity and clarity of information provided in the complaint, if required, the investigation team may get in touch with the Whistleblower to seek further information.
 - c) The investigating team shall conclude the investigation and submit the case report with their analysis, findings, and recommendations to the Whistleblowing Convener within thirty (30) days from the date of allocation of the whistleblowing complaint.

However, depending on the nature of the investigation, cases may take more than 30 days to be investigated, in which case, the investigation team shall apply for an extension with reasons for such request to the Whistleblowing Convener. The Whistleblowing Convener may extend the investigation period on a case-to-case basis.

- d) The investigation shall be held confidentially, and no reports/ minutes shall be circulated by the investigating team, or anyone associated with the investigation, with any party or person outside the Whistleblowing members, the Audit Committee, and others on a need-to-know basis. All details regarding the matter shall be kept confidential by all WBC members, individuals involved in the investigation, the parties interviewed, the witnesses, the Whistleblower and anyone else involved in the matter, unless they must disclose any information about the matter to any regulatory or other authority under any provision of law.

- e) The entire investigation process shall be completed in a time-bound manner, and any delays shall be escalated to ensure adequate steps are being taken to complete the investigation process.

15. Investigation Decision & Actions

Upon completion of the investigation, the investigation team will submit its findings and investigation report to the Whistleblowing Convener.

Within seven (7) working days of receiving the investigation report, the Whistleblowing Convener shall review the findings and determine the appropriate actions to be taken. Such actions may include measures to address or strengthen Firstsource processes as well as appropriate action against all or any individual found to have been involved in the matter under investigation. The nature of the action taken will depend on the facts, severity, and sensitivity of the case and shall be determined in accordance with applicable laws and other relevant Firstsource policies and procedures.

The Whistleblowing Convener shall record the actions taken in writing. All documentation related to whistleblowing shall be maintained by the Whistleblowing Convener.

16. Documentation of Whistleblowing Complaints

Whistleblowing Convener shall maintain detailed and auditable documentation of all the whistleblowing complaints received, minutes of the deliberations and investigation, and working papers in compliance with internal Firstsource policies and processes and applicable laws, regulations, and guidelines.

The Whistleblowing Convener shall be responsible for ensuring that all verified whistleblowing concerns are duly acted upon in a timely and appropriate manner.

Where a substantiated concern is not investigated as required, or where the recommendations arising from an investigation are not implemented by the relevant management, the Whistleblowing Convener shall be empowered to initiate formal disciplinary or corrective action against the responsible management personnel with applicable laws and Firstsource Policies

Where a whistleblowing concern relates to or may have an actual or potential impact on a client, its employees, customers, or operations, Firstsource will, where appropriate, inform the relevant client in accordance with applicable contractual obligations, legal requirements, and confidentiality considerations.

17. Implementation and monitoring of the Policy

The implementation of this Policy will include:

All Firstsource Employees: All employees shall be formally notified of this Policy as part of their onboarding process at the time of joining. Additionally, employees are provided information about the Policy through official communication channels and mandatory annual training programs. New employees receive Policy awareness training

as part of their onboarding process, while existing employees are required to complete annual refresher training to ensure continued understanding and compliance

The Policy is also available on the OneFirstsource portal and Firstsource company website at www.firstsource.com

Agents, Consultants, Vendors and Business Partners: New vendors/contractors shall be informed of the Policy at the time of signing a contract. The Policy is available on the Firstsource company website. www.firstsource.com.

Monitoring of the Policy: The Whistleblowing Convener shall, on a quarterly basis, submit to the Audit Committee a report containing details of all whistleblowing cases reported during the relevant period, including the investigations conducted and actions taken, if any.

18. Review

This Policy shall be reviewed as per the Policy review date or as required to comply with legal & business requirements or when significant changes are proposed.

Australian Addendum to the Global Whistleblowing Policy

(Applicable only to Firstsource Solutions Australia Pty Ltd and its Australian operations)

Purpose

This Addendum supplements the Global Whistleblowing Policy and applies solely to Firstsource Solutions Australia Pty Ltd ("FS AU"). Where any inconsistency exists between the Global Policy and this Addendum in relation to Australian operations, this Addendum shall prevail to the extent of the inconsistency. Nothing in this Addendum limits any protections available under Australian law.

Applicable Legislation

This Addendum has been prepared having regard to, including but not limited to:

- Corporations Act 2001 (Cth) – Part 9.4AAA (Whistleblower Protection)
- Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019
- Fair Work Act 2009 (Cth)
- Privacy Act 1988 (Cth)
- Australian Privacy Principles (APPs)
- Occupational Health and Safety Act 2004 (Vic)
- Equal Opportunity Act 2010 (Vic)
- Any other applicable Commonwealth or Victorian legislation.

Who is Protected?

For Australian operations, statutory whistleblower protections apply to an Eligible Whistleblower, including current employees, former employees, officers, directors, contractors, subcontractors, suppliers, employees of suppliers, associates, volunteers, trainees and relatives/dependents and spouses of these people.

Protection is available even where the individual no longer has any relationship with FS AU.

Protected Disclosures

A disclosure will generally qualify for protection where:

- the whistleblower has reasonable grounds to suspect misconduct or an improper state of affairs;
- the disclosure concerns Firstsource Solutions Australia Pty Ltd or its related entities;
- the disclosure is made to an Eligible Recipient under Australian law.

Examples include fraud, corruption, bribery, theft, financial misconduct, breaches of law, modern slavery, tax misconduct, serious misconduct, unsafe work practices, environmental breaches, retaliation, systemic compliance failures and breaches of regulatory obligations.

Eligible Recipients

Under Australian law, protected disclosures may be made to:

- Officers of FS AU;
- Senior Managers;
- Directors;
- Internal or external auditors;

- Legal & Compliance representatives;
- Persons authorized by FS AU to receive whistleblower disclosures;
- ASIC;
- APRA (where applicable);
- the Australian Federal Police where permitted by law.

Nothing in this Policy prevents an individual from making disclosures directly to regulators where permitted under Australian law.

Confidentiality

Firstsource AU will take all reasonable steps to protect the identity of a whistleblower.

The identity of a whistleblower (or information likely to identify them) will **not** be disclosed except with the whistleblower's consent, where authorized or required by law, to ASIC, APRA or law enforcement agencies and for obtaining legal advice. Any person who improperly discloses a whistleblower's identity may be subject to disciplinary action and legal penalties

Privacy

Personal information collected during investigations will be handled in accordance with Privacy Act 1988 (Cth), Australian Privacy Principles and Firstsource Privacy Policies. Information will only be used for legitimate investigation purposes.

Record Keeping

Investigation records shall be securely maintained, have restricted access, only be retained for authorized purposes and comply with applicable Australian privacy and record retention obligations.

Regulatory Reporting

Where required by Australian law, FS AU may report matters to:

- ASIC;
- Victoria Police;
- Australian Federal Police;
- Fair Work Ombudsman;
- WorkSafe Victoria;
- Office of the Australian Information Commissioner (OAIC);
- any other competent regulator.

Emergency and Public Interest Disclosures

Nothing in this Policy limits an individual's statutory rights under the Corporations Act to make (a) Emergency Disclosures or (b) Public Interest Disclosures, where the legislative requirements have been satisfied.

Employee Assistance

Employees making disclosures may access the Company's Employee Assistance Program (EAP). Reasonable workplace adjustments may also be implemented where appropriate.

Interaction with Other Policies

This Addendum should be read together with Global Whistleblowing Policy, Code of Conduct, Anti-

Bribery & Corruption Policy, Information Security Policy, Privacy Policy, Workplace Behavior Policy, Equal Employment Opportunity Policy and Workplace Health & Safety Policy.

Local Reporting Contacts

For Australian operations, whistleblowing concerns may be reported through Global Whistleblowing email, Australian Legal & Compliance, Australian Human Resources, Global Whistleblowing Convener or any authorized reporting channel notified by FS AU. Nothing in this Addendum prevents disclosures to Australian regulators where permitted by law.

Governing Law

This Addendum shall be governed by the laws of (a) the Commonwealth of Australia and (b) the State of Victoria, to the extent applicable to Firstsource Solutions Australia Pty Ltd.

Schedule A – Australian Whistleblower Rights

Individuals making protected disclosures under Australian law may have the right to:

- confidentiality of identity;
- protection from civil, criminal and administrative liability for making a protected disclosure;
- protection from victimization and retaliation;
- compensation for loss suffered due to retaliation;
- court remedies and injunctions;
- access to regulatory agencies;
- remain anonymous;
- obtain independent legal advice.

Pastdue Credit Solutions (PDCS), UK Addendum to the Policy

Applicability

This Annexure applies to employees, contractors, secondees, temporary workers, suppliers and other covered persons of Pastdue Credit Solutions (PDCS), a Firstsource company, operating in the United Kingdom.

Local Regulatory Requirements

In addition to the provisions of the Global Whistleblowing Policy, the following requirements shall apply to PDCS:

Protected Disclosures

Disclosures made in good faith regarding suspected criminal offences, breaches of legal obligations, miscarriages of justice, health and safety risks, environmental damage, financial misconduct, fraud, or sexual harassment shall be treated as protected disclosures in accordance with applicable UK legislation, including the Public Interest Disclosure Act (PIDA) and the Employment Rights Act 2025.

Reporting Channels

Employees are encouraged to raise whistleblowing concerns with their line manager in the first instance. Where this is not appropriate, or the employee is not comfortable doing so, the concern may instead be raised with a Senior Manager.

Employees who wish to remain anonymous are encouraged to submit their concerns using the Suspicious Activity Form available on the Intranet.

Individuals may also report concerns through the channels provided under the Global Whistleblowing Policy specified in Section 13 of this Policy

External Reporting

Any individual making a whistleblowing disclosure has the right, at any stage, to escalate the matter to the appropriate regulatory or prescribed body, where permitted by applicable law and based on the nature of the concern (for example, the Financial Conduct Authority (FCA)).

Employees are also informed of the availability of independent whistleblowing support services provided by **Protect**, a UK whistleblowing charity.

Local Compliance

Where any provision of the Global Whistleblowing Policy conflicts with mandatory requirements under UK law or applicable Financial Conduct Authority (FCA) regulations, the applicable UK legal or regulatory requirement shall prevail to the extent of such conflict.

This annexure should be read together with the Global Whistleblowing Policy and does not replace any of its provisions except where local Policy specifies or local law requires otherwise.

Ascensos Romania Addendum to the Global Whistleblowing Policy

Applicability

This Annexure applies to Ascensos Romania and shall be read together with the Firstsource Global Whistleblowing Policy. In the event of any conflict between this Policy and mandatory requirements under Romanian law, the applicable Romanian legal requirements shall prevail.

Applicable Legislation

This Annexure is governed by, and should be interpreted in accordance with, applicable Romanian laws, including:

- Law No. 361/2022 on the Protection of Whistleblowers in the Public Interest, as amended;
- Law No. 363/2018 on the protection of personal data processed by competent authorities;
- Law No. 67/2023 amending Law No. 361/2022;
- Romanian Labour Code (Law No. 53/2003), as amended; and
- Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law.

Reporting Channels

Complaints may be made through any of the following channels:

- **Internal Reporting:** WBL Advisor [-CPA@ascensos.com](mailto:CPA@ascensos.com)
- **External Reporting:** To the National Integrity Agency (ANI) or any other competent public authority authorised to receive and investigate whistleblowing reports.
- **Public Disclosure:** Where permitted under applicable law, including disclosure to the media, professional bodies, trade unions, employers' organisations, non-governmental organisations, or parliamentary committees.

Whistleblowers may choose to report through either the internal or external reporting channels in accordance with applicable law.

Designated Whistleblowing Officer

Complaints are received and managed by the designated Whistleblowing Advisor (CPA), who is responsible for receiving, registering, examining, following up, and resolving reports. The CPA shall act independently, impartially, and maintain the confidentiality of all reports.

Submission of Reports

Reports may be submitted:

- in writing (paper or electronic form);
- by telephone or other voice messaging systems; or
- through a face-to-face meeting at the whistleblower's request.

Paper reports(complaints) shall be submitted in a sealed envelope marked "Report Violation of Law"

and deposited in the designated whistleblowing mailbox. Electronic reports shall be submitted to the designated Whistleblowing Advisor email address.

Acknowledgement and Follow-up

- Receipt of a report will be acknowledged within 7 calendar days.
- The whistleblower will be informed of the status of follow-up actions within three (3) months from the acknowledgement of receipt, or from the expiry of the seven-day acknowledgement period where no acknowledgement has been issued, unless such communication would prejudice the investigation.
- The whistleblower will also be informed of the outcome of the report in accordance with applicable law.

8. Record Retention

Access to whistleblowing reports is restricted to the designated Whistleblowing Advisor. Reports shall be recorded in a secure register and retained for five (5) years, after which they will be securely destroyed in accordance with applicable legal requirements.

Ascensos UK Addendum to the Global Whistleblowing Policy

Applicability

This Addendum applies to Ascensos UK operations and shall be read together with the Firstsource Global Whistleblowing Policy. In the event of any conflict between this Policy and applicable UK legislation, the requirements of UK law shall prevail.

Internal Reporting

Employees are encouraged to raise concerns with their Team Manager in the first instance. Where this is not appropriate, or where the concern has not been adequately addressed, employees may raise the matter directly with a Company Director.

A whistleblower may be accompanied by a colleague during meetings held in connection with a whistleblowing disclosure. Any accompanying person must maintain the confidentiality of the disclosure and the investigation.

External Reporting

Where appropriate, whistleblowers may report concerns to a prescribed regulator or other competent authority in accordance with applicable UK law. Public disclosure, including disclosure to the media, should only be made where permitted by law.

Employees may also seek confidential advice from Protect, the UK's independent whistleblowing charity.

Reports Involving Third Parties

Whistleblowing concerns may relate to the conduct of third parties, including customers, suppliers, contractors, or service providers. Individuals are encouraged to report such concerns through the Company's internal reporting channels before making any disclosure directly to a third party, unless otherwise permitted by applicable law.

Investigation and Outcome

Following receipt of a whistleblowing report, the Company will undertake an initial assessment to determine the scope of the investigation and may request further information where necessary.

The whistleblower will be kept appropriately informed of the progress of the investigation, subject to confidentiality, legal obligations, and the need to protect the integrity of the investigation. Information relating to disciplinary or other actions taken as a result of an investigation may not be disclosed.