LASER DIGITAL GROUP

Whistleblowing Policy Excerpt

Executive Summary

This Group Whistleblowing Policy outlines the approach adopted by Laser Digital Group ("LDG"), encompassing all subsidiaries directly or indirectly under the control of Laser Digital Group Holdings AG ("LDGH"), concerning the reporting, protection, management, and resolution of Whistleblowing Concerns. Its purpose is to encourage and facilitate that all LDG's Personnel report genuine Concerns regarding (potential) wrongdoing promptly, fairly, and confidentially within LDG while ensuring that Whistleblowers are protected from any form of retaliation. Specific additional requirements and/or exemptions may apply to local LDG entities, as further specified in the relevant Appendix covering specific local requirements.

Key Points

- Encourage and support reporting of suspected or actual misconduct, unlawful activity, or unethical behavior at LDG.
- Establish a Group-wide framework highlighting proper governance arrangements with designated accountability for managing Whistleblowing Concerns and for a confidential, secure and/or anonymous reporting.
- Ensure a safe, transparent, and effective framework for reporting wrongdoing within LDG.
- Ensure that individuals who report Concerns in good faith are protected from retaliation, discrimination, or any adverse consequences.
- Guarantee that all reported Concerns are taken seriously, investigated thoroughly, and resolved in a timely manner.
- Support compliance with applicable laws, regulations, and internal standards relating to Whistleblowing and ethical conduct.
- Foster an organizational culture where openness and accountability are encouraged, and Concerns are addressed constructively with adequate remediation.

7. Principles

LDG is committed to upholding the highest standards across all aspects of its governance and operations. The following principles guide our approach to managing Whistleblowing Concerns:

7.1 Integrity and Good Faith

LDG and its Personnel shall act with integrity and in good faith when raising and handling Whistleblowing Concerns, ensuring that reports are made honestly and based on reasonable grounds.

7.2 Confidentiality, Anonymity & Protection from Retaliation

All Whistleblowing reports and related information/documentation shall be treated with the utmost confidentiality. Whistleblowers have the right to remain anonymous if they choose to, and their identity is and must be protected to the fullest extent possible throughout the entire process, including before, during and after the process.

LDG is committed to protecting Whistleblowers from any form of retaliation, discrimination, or victimization as a result of reporting Concerns in good faith. Retaliation against Whistleblowers is not tolerated and subject to disciplinary action.

7.3 Accountability and Responsibility

All LDG Personnel are responsible for promptly reporting genuine Concerns about (potential) wrongdoing. LDG will ensure that reported Concerns are thoroughly and impartially investigated and that appropriate corrective actions are taken.

7.4 Transparency and Timely Communication

LDG maintains transparency in the Whistleblowing process by providing clear information on how and when reports can be submitted, how these are handled, and by ensuring timely communication with Whistleblowers regarding the status and outcomes of investigations, within the bounds of confidentiality and anonymity.

7.5 Compliance with Laws and Regulations

LDG shall comply with all applicable laws, regulations, and internal policies related to Whistleblowing, ensuring that the reporting and investigation processes meet legal and ethical standards.

7.6 Continuous Improvement

LDG is committed to continuously reviewing and enhancing its Whistleblowing framework to ensure effectiveness, accessibility, and alignment with regulatory requirements and with best practices (where applicable).

7.7 Accessibility, Communication & Training

LDG ensures that all LDG Personnel are aware of and have easy access to this Policy and the available reporting channels.