

Whistleblower Policy

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1. Introduction

Nagarro is committed to promoting transparency, accountability, and ethical behavior in the workplace. This policy provides reporting persons with a mechanism to report suspected breaches, as defined below, within Nagarro group (“**Nagarro**”) and ensures that Nagarro takes appropriate action to address such reports. It provides access to mechanisms to report such incidents within and outside of Nagarro without fear of retaliation, promotes transparency and accountability, and ensures compliance with the relevant laws and regulations, in accordance with, *inter alia*, the 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 and corresponding national laws applicable to Nagarro entities.

2. Purpose and Scope

The purpose of this policy is to encourage persons with knowledge about suspected breaches, as defined below, within Nagarro to speak up and report it through whistleblower@nagarro.com as the designated reporting channel, to protect reporting persons as well as persons who are subject of a report and other persons affected by a report against retaliation and to promote public interest.

This policy is essential to Nagarro's commitment to ethical behavior, transparency, and accountability. Nagarro encourages to report any breaches and expects all employees to comply with this policy by reporting suspected breaches promptly.

This policy does not cover complaints against personal work-related grievances which do not constitute breaches, as defined below. Such complaints should be addressed to the person's Operational Guide or People Enablement.

3. Definitions

Reporting person or **whistleblower** means a natural person who reports or publicly discloses information on breaches acquired in the context of their work-related activities.

Breaches means acts or omissions that constitute a violation of law, e.g. laws protecting against fraud, corruption, money laundering, criminal assault or other criminal offences, laws protecting rights of employees and employee representatives, consumers, fair competition, public procurement, product safety and compliance, the environment, public health, privacy and personal data, and security of networks and information systems.

Information on breaches means information, including reasonable suspicions, about actual or potential breaches, which occurred or are very likely to occur in the organisation in which the reporting person works or has worked or in another organisation with which the reporting person is or was in contact through his or her work, and about attempts to conceal such breaches.

Retaliation means any act or omission occurring in a work-related context, which is prompted by a report or public disclosure and causes them unjustified detriment.

Work-related context means current or past work activities within or with Nagarro through which, irrespective of the nature of those activities, reporting persons acquire information on breaches and within which those persons could suffer retaliation if they reported such information.

4. Applicability

This policy applies to all current and former employees of Nagarro, including temporary employees, contractors, trainees, interns, applicants, suppliers and business partners, who have obtained information about breaches, as defined below, in connection with their professional activities or in advance of professional activities and report or disclose such information as described in this policy.

The protection provided under this policy also applies to persons who are the subject of a report or disclosure and other persons affected by a report or disclosure.

This policy covers all reports of breaches, as defined below, provided that the reporting person had reasonable grounds to believe that the information on breaches reported was true at the time of reporting and that such information fell within the scope of this policy.

5. Nagarro's commitment

Nagarro is committed to:

- providing an internal reporting channel (whistleblower@nagarro.com) to report suspected breaches within Nagarro;
- protecting the identity of reporting persons and ensuring confidentiality of submitted reports;
- protecting reporting persons as well as persons who are subject or a report or disclosure or other persons affected by a report or disclosure from retaliation;
- thoroughly examine each submitted report and investigate any reported breaches in a timely manner, and provide a response about the outcome to the reporting person;
- keep all records of reports and their investigations carefully and securely.