

## **FUNDSDLT STATEMENT ON WHISTLEBLOWING**

At FundsDLT, we are guided by our company values. These values are the foundation of how we conduct ourselves and interact with each other, our clients, members, suppliers, shareholders and other stakeholders. The Company is committed to ensuring corporate compliance and promoting ethical corporate culture by observing the highest standards of fair dealing, honesty and integrity in our business activities.

The Company encourages the reporting of any instances of misconduct involving the Company's business and provides protection and measures to individuals who make a disclosure in relation to such conduct without fear of reprisal.

The Company relies on its employees to maintain a culture of honest and ethical behaviour. Reportable Conduct

By fostering a culture of accountability and transparency, we can ensure that all individuals associated with FundsDLT uphold the highest standards of conduct and contribute to a safe and ethical working environment. The purpose of this policy is to provide channels for employees and third parties associated with FundsDLT to report various types of irregularities. The following categories of misconduct or inappropriate behaviour should be reported:

- Dishonesty, fraudulence, inappropriateness, illegality, or negligence in professional activities or behaviors exhibited by individuals.
- Instances where a person fails to act in an appropriate, ethical, or lawful manner while performing their duties.

Examples of irregularities that should be reported include, but are not limited to:

1. Criminal offenses
2. Market manipulation and insider trading
3. Breaches of civil law or regulation
4. Violations of FundsDLT's core values or other unethical conduct
5. Serious breaches of FundsDLT's internal rules and regulations
6. Questionable accounting and audit issues
7. Deliberate concealment of abuses and irregularities

### **Reporting Guidelines**

1. **Relevance:** The irregularity being reported should directly relate to FundsDLT or any of its associated parties.
2. **Accuracy and Completeness:** Provide information that is as accurate and comprehensive as possible. Include relevant details, such as dates, individuals involved, and specific incidents or actions.

3. **Supporting Evidence:** While it is preferred, it is not mandatory to provide concrete evidence of the irregularity. However, reporting individuals should have reasonable grounds to suspect that the irregularity has occurred or is likely to occur.
4. **Confidentiality:** Your identity will be kept confidential to the extent permitted by law. All information provided in the whistleblowing report, including the identity of the reporting person, is treated confidentially throughout the investigation process. Disclosure of the reporting person's identity will only occur with explicit consent, except when mandated by a court order in subsequent legal proceedings.
5. **Protection against Retaliation:** FundsDLT is committed to safeguarding whistleblowers against any form of retaliation for reporting in good faith. Any retaliation or discrimination is strictly prohibited and will be dealt with appropriately.

By adhering to these guidelines, you can contribute to the integrity and compliance of FundsDLT. Your reports are crucial in ensuring a transparent and accountable environment for all stakeholders. Accordingly, if you become aware of any Reportable Conduct, it is expected that you will make a disclosure.

There are several ways in which you may report or disclose any issue or behaviour which you consider to be Reportable Conduct or as per the examples above.

### **Internal Reporting**

You may disclose any reportable conduct to the Whistleblower Protection Officer listed below:

#### **Chief Executive Officer**

[CEO\\_Whistleblowing@fundsDLT.net](mailto:CEO_Whistleblowing@fundsDLT.net)

#### **Head of Compliance**

[Compliance\\_Whistleblowing@fundsDLT.net](mailto:Compliance_Whistleblowing@fundsDLT.net)

#### **Staff Delegation**

[Staffdelegation\\_Whistleblowing@fundsDLT.net](mailto:Staffdelegation_Whistleblowing@fundsDLT.net)

### **External Reporting**

Where you do not feel comfortable making an internal report, or where you have made an internal report, but no action has been taken within a reasonable time, you may disclose any Reportable Conduct to the Company's Chairman of the Board who will prepare a report which details the concerns raised by you to a Whistleblower Protection Officer.

Any information contained in the report will be kept confidential, except as required by law or where disclosure is necessary to regulatory authorities, law enforcement agencies or professional advisors to the Company.

#### **FundsDLT Chairman of the Board of Directors**

[Chairmanbod\\_Whistleblowing@fundsDLT.net](mailto:Chairmanbod_Whistleblowing@fundsDLT.net)

## Public Disclosure

In addition to the opportunity to report a breach of law through those two channels above, a whistleblower may also make a report via a public disclosure to one of the 22 competent authorities. Please refer to the article 18 of the law of 16 May 2023, we only list hereafter the most relevant public disclosure for our business:

- [La Commission de surveillance du secteur financier ;](#)
- [Le Conseil de la concurrence ;](#)
- [L'Inspection du travail et des mines;](#)
- [La Commission nationale pour la protection des données ;](#)
- [Le Centre d'égalité de traitement;](#)
- [L'Ordre des Experts comptables ;](#)
- [L'Institut des Réviseurs d'Entreprise ;](#)
- [L'Administration des contributions directes.](#)