

## 1. Purpose

Altium Limited (Altium) is committed to the highest standards of conduct and ethical behaviour in all our business activities, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

Altium encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Altium businesses, and will ensure that those persons who make a genuine report shall do so without fear of intimidation, disadvantage or reprisal.

Altium's Whistleblower Policy (Policy) covers the processes and procedures for dealing with disclosures made by employees and stakeholders of suspected improper conduct within the Altium Group in a confidential and secure manner and is intended to apply to whistleblowers in all countries in which Altium operates.

This Policy should be read in conjunction with Altium's Values, Code of Conduct, Anti Bribery & Corruption Policy and other relevant policies.

## 2. Scope

This Policy applies to Altium Board members as well as Altium's officers, employees and consultants, whether full or part time or casual, and all persons working for the Altium Group under a contract or a consultancy agreement, wherever located (collectively referred to as 'employees' in this policy), as well as employees or principals of organisations who provide goods or services to Altium.

A disclosure made by a relative, spouse or dependent of an individual identified above will also be handled in accordance with this Policy and the protections in this Policy will apply to such individuals.

## 3. Specific jurisdictions

The supplementary country-specific policy provisions set out in Appendix 1 may vary the terms and / or operation of this Policy to reflect local requirements and should be read in conjunction with this Policy. If there is any inconsistency between this Policy and the country-specific policy provisions, the country-specific policy provisions will prevail.

## 4. What is reportable conduct?

By way of general guidance, an individual may make a report under this Policy if they have reasonable grounds to suspect that an Altium director, officer, employee, contractor, supplier, or other person who has business dealings with Altium has engaged in conduct (**Reportable Conduct**) which:

- is dishonest, fraudulent or corrupt activity, including bribery;
- is illegal activity (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or in breach of any law or regulation);

- is misleading or deceptive (includes practices or representations which amount to improper or misleading accounting or financial reporting practices);
- is unethical or in serious and material breach of Altium's conduct and compliance related policies (such as dishonestly altering company records or data, adopting questionable accounting practices or willfully breaching Altium's Code of Conduct or other policies or procedures);
- is potentially damaging to Altium, an Altium employee or a third party, such as unsafe work practices, health risks or abuse of Altium's property or resources;
- amounts to an abuse of authority;
- may cause financial loss to Altium or damage its reputation or be otherwise detrimental to Altium's interests;
- is a danger to the public or the financial system (even if it does not involve a breach of a particular law);
- involves harassment, discrimination, victimisation or bullying; or
- involves any other kind of serious impropriety.

## 5. To whom do I make a whistleblower report?

Employees may raise the matter to a **Protected Disclosure Officer** or to the external independent **Altium Whistleblower Service** as outlined below.

Any person may make a report to any of the following Protected Disclosure Officers:

Group General Counsel <b>Natasha Davidson</b>	Email: natasha.davidson@altium.com
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A report may alternatively be made to the external independent Altium Whistleblower Service:

<b>Telephone</b>	Australia	1800 939 268
	Canada	1800 982 1651
	China	Email only
	Finland	0800 413 751
	Germany	0800 181 5709
	Japan	0800-080-9439
	Netherlands	0800 022 7496
	Poland	800 005 165
	Serbia	0800 300 143
	South Korea	00308-491-0200
	Sweden	020 127 620
	Switzerland	Email only
	Ukraine	Email only
	USA	1800 982 1651
	UK	0808 273 9224
	Vietnam	+84 24 4458 3116
<b>Altium Whistleblower Service email</b>	All countries	altiumwhistleblower@deloitte.com.au

<b>Altium Whistleblower Service web</b>		<a href="http://www.altiumwhistleblower.deloitte.com.au">www.altiumwhistleblower.deloitte.com.au</a>
<b>Altium Whistleblower Service post</b>		Altium Whistleblower Service Reply Paid 1262B A'Beckett Street Victoria 8006
<b>Altium Whistleblower Service fax</b>		+61 2 9255 8328

The Altium Whistleblower Service is an independent whistleblowing service managed by Deloitte. Altium offers this Service as a channel for reporting serious misconduct. Altium takes this reporting channel seriously and commits to review all reports and consider appropriate follow up actions.

Disclosures made using this channel can be made confidentially (i.e. you may provide your details to Deloitte but they will not be shared with Altium unless you consent for this to occur) or completely anonymously.

Once a report is submitted, the report will go through a review process within the Service Team at Deloitte. By close of business the following business day after a Disclosure is made the report will be provided to Altium who will review the report and consider appropriate follow up actions.

## 6. What should be included in a report?

- Who is the perpetrator?
- What violation is taking place?
- What grounds are you basing your report on?
- When and where did the violation occur?
- How was/is the offence perpetrated?
- Is the offence ongoing?
- What are the implications of the offence for the company?
- What if any is the cost of the offence (if known or applicable)?

While Altium does not expect an individual making a report to have absolute proof of the reported conduct, a report should show the reasons for concerns and make full disclosure of the relevant details and supporting documentation.

An individual may obtain additional information about making a report by contacting any of the Protected Disclosure Officers.

## 7. Anonymous disclosures

An individual can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. An individual can also refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. However, an individual who wishes to remain anonymous should seek to establish an ongoing two-

way communication with Altium so that follow-up questions and feedback can be provided. A failure to do so will make it difficult for Altium to undertake an investigation into the matter.

Other steps Altium will take in practice to protect the anonymity of a reporting individual include, but are not limited to:

- communicating with a reporting individual through the Altium Whistleblower Service on an anonymous basis;
- communicating with a reporting individual using any anonymised email address that the reporting individual has provided as a means of two-way communication;
- allowing a reporting individual to adopt a pseudonym for the purposes of the report.

## 8. Identity protection

Other than in circumstances required by law, any unauthorised disclosure of the identity of a reporting individual, or information that is likely to lead to their identification without consent will be a breach of this Policy and will be dealt with under Altium's disciplinary procedures.

It may also be an offence subject to penalties under the Corporations Act or Tax Administration Act where this legislation applies to the disclosure.

The exceptions to this prohibition are:

- where the person discloses the identity of the reporting individual;
  - to ASIC, APRA or a member of the AFP (as required by law) or the Commissioner of Taxation (in relation to tax affairs);
  - to a legal practitioner for the purposes of obtaining legal advice or representation about the whistleblower provisions;
  - to a foreign regulatory (where appropriate) provided this is permitted by law;
  - to a person or body prescribed by the regulations;
- where the reporting individual has consented to the disclosure;
- where the person discloses information that:
  - does not include the identity of the reporting individual;
  - Altium has taken all reasonable steps to reduce the risk that the reporting individual will be identified; and
  - the disclosure is reasonably necessary for investigating the issues raised in the disclosure; or
- where otherwise considered reasonably necessary by Altium provided that the disclosure is not prohibited by the Corporations Act or any other law.

If a disclosing individual thinks there has been a breach of confidentiality, they can make a complaint to any of the Protected Disclosure Officers. A disclosing individual may also lodge a

complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

### 9. Altium's investigation of reportable conduct

Altium will assess all matters reported under this Policy as quickly as practicable after the matter has been reported to determine whether the material qualifies for protection and whether a formal, in-depth investigation is required. A Protected Disclosure Officer may appoint a person to assist in the investigation of a matter raised in a report.

Any investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.

The timeframe of the investigation will vary depending on the nature of the Reportable Conduct and the amount of information provided.

If an internal investigator determines that there is an activity or conduct within Altium which is potentially illegal or otherwise warrants an external investigation, the Chair of the Risk and Governance Committee may decide to engage an external investigator.

- The discloser will be afforded appropriate protection according to applicable laws and Altium will, to the extent it may do so and is legally permitted, keep in confidence the identity of the discloser.
- The matter may be reported to the relevant regulatory authority or police agency.
- The identity of the disclosing individual will only be disclosed to the relevant regulatory authority or police agency on the basis that, where legally permitted or so far as is reasonably practicable, the individual's identity will be kept confidential.
- Disclosure of the identity of the disclosing individual to any other organisation or person will require the consent of the disclosing person.

Where appropriate, Altium will provide regular feedback to the whistleblower regarding the investigation's progress and/or outcome (subject to the considerations of the privacy of those against whom allegations are made). The frequency and detail of any feedback will depend on the nature of the Reportable Conduct and the contact information provided, and in some circumstances it may not be appropriate to provide the details of the outcome to the discloser.

Altium will take reasonable steps to reduce the risk that the disclosing individual will be identified as part of any process conducted under this Policy.

All information received from a disclosing individual, as well as the fact that a disclosing individual has made a disclosure and any record produced as part of an investigation, is held securely. Access will be restricted to those persons required to access the records for the purpose of this Policy or as part of Altium's information technology processes necessary to administer its IT platform or any third

party hosting these records.

### 10. Protection of whistleblowers

Altium encourages the reporting of any unlawful or unethical behaviour and actively promotes ethical behaviour. Altium is committed to ensuring that individuals who report violations in good faith on reasonable grounds will always be treated fairly, with respect and will not suffer detrimental treatment or disadvantage as a result of making a report, even if the report is subsequently determined to be incorrect or is unsubstantiated provided there were reasonable grounds for making the report. A person may still qualify for protection even if their report turns out to be incorrect.

Altium will take all reasonable steps to ensure that an individual who makes a report does not suffer detrimental treatment and is not subject to any form of victimisation because they have a report in accordance with this Policy. Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment because the individual has made a report under this Policy. The steps Altium may take in practice to protect a reporting individual from detrimental treatment include:

- assisting a reporting individual to develop strategies to help minimise and manage stress or other challenges that may result from making a report or any subsequent investigation;
- agreeing that a reporting individual can perform their duties from another location or make other modifications to the way a reporting individual performs work duties;
- considering conducting a risk assessment to manage the risk of detriment to a reporting individual.

Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment because the individual has made a report under this Policy.

Detrimental treatment does not include reasonable administrative action (for example, moving the location of an individual away from another individual the subject of a report) or managing unsatisfactory work performance in line with Altium's performance management framework.

A person who subjects an individual who has made a report under this Policy to detrimental treatment because they have made such a report will be in breach of this Policy and will be dealt with under Altium's disciplinary procedures. This is a serious matter which may expose the person to civil and criminal sanctions.

If a reporting individual has any further questions about these protections, they should contact a Protected Disclosure Officer or otherwise seek independent legal advice. A reporting individual can also contact a regulatory body such as ASIC, APRA or the ATO if they believe they have suffered detriment.

## 11. Special protections under the Corporations Act

The Corporations Act also gives special protection to disclosures by eligible whistleblowers about certain types of conduct which are made in accordance with the requirements of the Corporations Act. An individual is an eligible whistleblower if they are or have been:

- an employee or officer of an entity in the Altium Group; or
- a supplier of services or goods (whether paid or unpaid) to an entity in the Altium Group including an individual who is or has been employed by such a supplier;
- or is a relative, spouse or dependent of an individual identified above.

To be protected under the Corporations Act:

- The eligible whistleblower must have reasonable grounds to suspect that the information they are reporting:
  - a) concerns misconduct or an improper state of affairs relating to an entity in the Altium Group, even if it does not involve a breach of a particular law;;
  - b) constitutes an offence or contravention of certain nominated legislation; or
  - c) represents a danger to the public or the financial system.

This would include most but not all cases of Reportable Conduct as identified in the examples above. For instance, not all reports of policy breaches will qualify for statutory protection nor will any reports received by community members or consumers; and

- the report is made to:
  - i. the Australian Securities and Investments Commission;
  - ii. the Australian Prudential Regulation Authority;
  - iii. a Commonwealth authority prescribed by regulation;
  - iv. the auditor for an entity in the Altium Group, or a member of an audit team conducting an audit of the entity;
  - v. a director, company secretary or senior manager of an entity in the Altium Group;
  - vi. the Protected Disclosure Officers or the Altium Whistleblower Service; or
  - vii. a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblower protections in the Corporations Act (even if the legal practitioner concludes the disclosure is not about reportable conduct).

The role of eligible recipients is to receive whistleblower disclosures that qualify for statutory protection. A report must be made to one of the recipients outlined above to qualify for statutory protection.

The Corporations Act also provides specific protection for public interest disclosures and emergency

disclosures which meet specific requirements prescribed by the Corporations Act.

Under the Corporations Act an eligible whistleblower may also choose to make a public interest disclosure or an emergency disclosure to journalists and members of Parliament in certain circumstances. It is important for an eligible whistleblower to understand the criteria for making such a disclosure, including that:

- a disclosure must have previously been made to ASIC, APRA or another prescribed body;
- written notice provided to the body to which the disclosure was made; and
- in the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure.

Altium recommends that you contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

Not all disclosures will be protected under the Corporations Act and disclosures relating to personal work-related grievances do not generally qualify for protection. Personal work-related grievances are those that relate to the disclosing individual's current or former employment and have, or tend to have, an implication for the disclosing individual personally, but do not have any other significant implications for the company or relate to any Reportable Conduct.

Examples include:

- an interpersonal conflict between the discloser and another employee;
- a decision relating to the engagement, transfer or promotion of the discloser;
- a decision relating to the terms and conditions of engagement of the discloser; or
- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

There may be some instances where a personal work related grievance also has significant implications for an entity in the Altium Group and therefore qualifies for protection. For example, a personal work-related grievance may still qualify for protection if it includes information about misconduct beyond an individual's personal circumstances, demonstrates a systemic issue, where an entity of the Altium Group has breached employment or other laws punishable by imprisonment for a period of 12 months or more, or an entity of the Altium Group engages in conduct that represents a danger to the public.

Although it may not qualify for Corporations Act protection, reports that do not amount to reportable conduct may still be protected under other legislation (such as the Fair Work Act 2009) or qualify as a grievance and be raised directly with our HR team by sending a communication to: [hr.global@altium.com](mailto:hr.global@altium.com).



The protections available under the Corporations Act to an eligible whistleblower include:

- The right to have their identity protected in accordance with the provisions of that legislation;
- The right to have information provided as part of the disclosure handled in accordance with the provisions of that legislation;
- The right to be protected from civil, criminal or administrative liability (including disciplinary action) for making the disclosure; from contractual or other remedies on the basis of the disclosure; and from the admissibility of the information provided in evidence against the person, in each case in accordance with the provisions of that legislation;
- The right to be protected from detrimental treatment or any form of victimisation in accordance with the provisions of that legislation. In particular, the Corporations Act makes it illegal (through a criminal offence and civil penalty) for someone to cause or threaten detriment to an individual because they believe or suspect that the individual has made, may have made, or could make a whistleblower disclosure;
- The right to compensation and other remedies in accordance with the provisions of that legislation (including a right not to be required to pay costs incurred by another person when litigation is commenced); and
- The right not to be required to disclose their identity before any court or tribunal in accordance with the provisions of that legislation.

A reporting individual may also be eligible to seek compensation and other remedies if they suffer loss, damage or injury in specific circumstances. For example, because the Altium Group failed to take reasonable precautions to prevent detrimental treatment suffered by a reporting individual.

The protections do not grant immunity for any misconduct a disclosing individual has engaged in that is revealed in their disclosure.

The Taxation Administration Act also provides protection for disclosures of information that indicates misconduct or an improper state of affairs, in relation to the tax affairs of an entity in the Altium Group where the discloser considers that the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of an entity in the Altium Group.

Protection is provided for disclosures made to the Australian Tax Office, Commissioner of Taxation, to any registered tax agent or BAS agent providing tax agency or BAS services to any entity in the Altium Group or any person or agency specified above in relation to reports made under the Corporations Act.

The protections available to an individual making a report under the Taxation Administration Act are the same as those outlined above in relation to the Corporations Act.

It is important to be aware that reports which are not about Reportable Conduct do not qualify for

protection under the Corporations Act (or the Taxation Administration Act, where relevant). A disclosure about Reportable Conduct will only qualify for protection if it meets each of the requirements outlined above.

If you have any further questions about these protections, Altium recommends you seek independent legal advice.

## 12. Fair treatment of employees

Altium is committed to ensuring the fair treatment of any employees or officers mentioned in a disclosure (including those who are the subject of a disclosure) made pursuant to this Policy by:

- Maintaining the confidentiality of information contained in reports in accordance with the requirements of this Policy;
- Applying the investigation processes described in this Policy; and
- Providing access to human resources support, as necessary.

## 13. Group reporting procedures

Reporting on Whistleblower activity will be a standing item on the Risk and Governance Committee meeting agenda. The Committee will receive copies of all whistleblower reports from Protected Disclosure Officers (as appropriate). In addition, serious and/or material Reportable Conduct will be considered by the Protected Disclosure Officers for immediate referral to the Chair of the Risk and Governance Committee.

These reports will be made on a 'no names' basis, maintaining the confidentiality of matters raised under this Policy.

An instance of whistleblower reporting will be carefully documented with a confidential file established and actions and outcomes minuted by the Risk and Governance Committee. The Chair of the Risk and Governance Committee will have the ultimate responsibility to ensure all whistleblower complaints are resolved in a timely fashion. Should the matter require any further escalation the Chair of the Risk and Governance Committee will have the authority to report to the Altium Board or any external authority required by law.

## 14. Reporting and review

Serious and/or material Reportable Conduct will be considered by the Protected Disclosure Officers for immediate referral to the Chair of the Risk and Governance Committee. These reports will be made on a 'no names' basis, maintaining the confidentiality of matters raised under this Policy.

The Chair of the Risk and Governance Committee will have the ultimate responsibility to ensure all whistleblower complaints are resolved in a timely fashion. Should the matter require any further escalation the Chair of the Risk and Governance Committee will have the authority to report to the Altium Board or any external authority required by law.

The Risk and Governance Committee will review this Policy annually to maintain its relevance and effectiveness and make recommendations for any amendments to the Board.

This policy is available on the Altium website [www.altium.com](http://www.altium.com).

Suppliers and service providers will be made aware of the Policy and the Altium Whistleblower Service through Altium's Supplier Code of Conduct.

**APPROVED BY THE ALTUM BOARD DECEMBER 2023**

## Appendix 1: German Whistleblower Policy

This annexure supplements and amends the Policy for the purposes of complying with the German Whistleblower Protection Act (Hinweisgeberschutzgesetz) to the extent that it applies. Unless otherwise stated, provisions of the Policy will remain applicable in full.

In addition to employees of Altium, German employees within the meaning of this Policy are those who are employed for their vocational training and persons who are to be regarded as persons similar to employees due to their economic independence as well as persons named in Sec. 3 para. 8 of the German Whistleblower Protection Act.

A reference to “Protected Disclosure Officer” includes the Altium Whistleblower Service set out below.

The Policy applies in full in Germany, with the below amendments and additions:

1. Section 3. ‘What is a reportable conduct’ shall be deemed replaced by the following:

This Policy aims to provide a way to report suspected or actual occurrence(s) of ‘breaches’ (as defined in Sec. 3 Subsec. 2 and Sec. 3 Subsec. 3 German Whistleblower Protection Act within the applicable Scope of Sec. 2 of the German Whistleblower Protection Act), including:

- *reports of wrongdoing in relation to national law as set out in Sec. 2 German Whistleblower Protection Act (e.g. but not limited to infringements which are punishable by law, infringements which are subject to a fine, insofar as the infringed provision serves the protection of life, limb or health or the protection of the rights of employees or their representative bodies); or*
- *EU law, such as tax fraud, money laundering or offences in connection with public procurement, environmental protection, etc.,*

whereas the reported violation must relate to the employer or other body, with which the person making the report has professional contact with (“Reportable Act”). In addition, this Policy sets out principles that apply to the reporting of Reportable Acts.

2. Section 4. ‘To whom do I make a whistleblower report?’ shall be deemed replaced by the following:

Reportable Acts will be handled in accordance with the German Whistleblower Protection Act which prevails in the event of inconsistency with this Policy:

### Internal Reporting Office

Whistleblowers intending to report a Reportable Act may choose whether to contact an internal reporting office (Interne Meldestelle) (“Internal Reporting Office”) or an external reporting office (Externe Meldestelle) (“External Reporting Office”). Whistleblowers should prefer to report to an Internal Reporting Office in cases where the breach can be effectively addressed internally.

Employees should report any information on a suspected or actual Reportable Act to:

<b>Telephone</b>	Australia	1800 939 268
	Canada	1800 982 1651
	China	Email only
	Finland	0800 413 751
	<b>Germany</b>	<b>0800 181 5709</b>
	Japan	0800-080-9439
	Netherlands	0800 022 7496
	Poland	800 005 165
	Serbia	0800 300 143
	South Korea	00308-491-0200
	Sweden	020 127 620
	Switzerland	Email only
	Ukraine	Email only
	USA	1800 982 1651
	UK	0808 273 9224
	Vietnam	+84 24 4458 3116
<b>Altium Whistleblower Service email</b>	All countries	<a href="mailto:altiumwhistleblower@deloitte.com.au">altiumwhistleblower@deloitte.com.au</a>
<b>Altium Whistleblower Service web</b>		<a href="http://www.altiumwhistleblower.deloitte.com.au">www.altiumwhistleblower.deloitte.com.au</a>
<b>Altium Whistleblower Service post</b>		Altium Whistleblower Service Reply Paid 1262B A'Beckett Street Victoria 8006
<b>Altium Whistleblower Service fax</b>		+61 2 9255 8328

A report may also be made to the external independent Altium Whistleblower Service.

The Altium Whistleblower Service is an independent whistleblowing service managed by Deloitte. Disclosures made using this channel can be made confidentially (i.e. you may provide your details to Deloitte but they will not be shared with Altium without your consent) or completely anonymously.

## External Reporting

Both the Policy and this addendum are without prejudice to the rights of an employee to report a Reportable Act externally to a relevant competent authority (Externe Meldestelle).

The Federal Republic of Germany provides for an External Reporting Office at the Federal Office of Justice (BfJ). This is factually independent and organizationally separate from the rest of the BfJ's area

of responsibility.

All Whistleblowers are however encouraged to report internally first.

3. Section 7. 'Identity Protection' shall be deemed replaced by the following:

Other than in circumstances required by law, any unauthorised disclosure of the identity of a reporting individual, or information that is likely to lead to their identification without consent will be a breach of this Policy and will be dealt with under Altium's disciplinary procedures.

Your report will be processed confidentially. Under certain legal conditions, however, we may be required to disclose your identity to authorities. This may involve requests from law enforcement authorities in criminal proceedings, orders in administrative proceedings following a report, including administrative fine proceedings, and court decisions.

Reports will be treated confidentially to the extent possible and required for by law. The identity of persons who intentionally or grossly negligently report false information will not be protected from disclosure in accordance with the German Whistleblower Protection Act and in the cases of Sec. 9 of the Whistleblower Protection Act.

You may want to make your Report anonymous. Please see Section 6 – Anonymous Disclosures.

Unauthorized persons do not have access to data of Whistleblowers.

4. Section 8. 'Altium's investigation of reportable conduct' shall be deemed replaced by the following:

## **Process**

Altium will assess all matters reported under this Policy as quickly as practicable after the matter has been reported to determine whether the material qualifies for protection and whether a formal, in-depth investigation is required.

The Internal Reporting Office documents all incoming reports in a permanently retrievable manner while observing confidentiality requirements.

The Reportable Act can either be reported in writing or verbally (by phone or any other speech media) ("Report"). Whistleblowers may request a "face-to-face meeting" with a member of the Internal Reporting Office in order to make a Report.

## **The Internal Reporting Office**

- *will acknowledge receipt of a Report to the Whistleblower after seven (7) days at the latest, if possible*

- *checks whether the reported violation is a Reportable Act;*
- *maintains contact with the Whistleblower, if possible;*
- *checks the validity of the Report received;*
- *requests further information from the Whistleblower, if necessary and possible; and*
- *will take up appropriate follow-up measures (e.g. internal investigations) in accordance with Sec. 18 of the German Whistleblower Protection Act.*

Ultimately within three (3) months after sending the aforementioned acknowledgement of receipt, the Whistleblower (insofar known) will be informed on the assessment of the report and, if applicable, any follow-up actions related thereto by the Internal Reporting Office.

Please note, however, that a response does not have to be made to the extent that it would interfere with internal enquiries, further investigations or investigations and the rights of a person who is the subject of a report.

5. Section 9. 'Protection of Whistleblowers' shall be deemed replaced by the following:

Altium encourages the reporting of any unlawful or unethical behaviour and actively promotes ethical behaviour.

This Policy protects natural persons of reprisals (e.g. dismissal, demotion, intimidation, bullying, or attacks of other attacks of any other kind) who, in connection with their professional activity or in the run-up to a professional activity, have obtained information about violations and Reportable Acts or disclose them to the reporting bodies provided for under the German Whistleblower Protection Act ("Whistleblower"). In addition, persons who are the subject of a report or disclosure, other persons affected by a report or disclosure are protected as well as those who support the Whistleblower.

The Policy should not be used for complaints which are not related to a Reportable Act.

6. Section 10. 'Special protections under the Corporations Act' and section 12. 'Group reporting procedures' shall not apply to German employees.

7. Section 11. 'Fair treatment of employees' and section 13. 'Reporting and review' shall apply to German employees to such extent that at all times confidentially (taking into account section 7. 'Identity Protection') shall be maintained.