



GLOBAL WHISTLEBLOWING POLICY



The Esprit group of companies ("**Esprit Group**") is committed to honesty and integrity. But how do we react if we notice dishonest and unethical conduct or a breach of law in the context of Esprit Group's business operations? We expressly encourage you to report such violations to your direct contact within the company.

If you are an employee of an Esprit entity ("**Esprit Entity**"), your direct contact for reporting dishonest and unethical conduct or a breach of law in the context of Esprit Group's business operations ("**Misconduct**") is your line manager, your local HR, local Legal Department or local management. You may also report Misconduct through any other specific, legally-regulated reporting channels. There may, however, be situations in which you doubt that a report provided by using those reporting channel will be handled appropriately. For such cases, the Esprit Group has established an alternative and voluntary reporting channel for compliance purposes (hereafter: "**Helpline**").

If you are an employee of a supplier, customer or distribution partner of the Esprit Group or have any other business dealings with the Esprit Group, you may also use the Helpline to report Misconduct.

Esprit Europe GmbH in Germany ("**DEEG**") is responsible for the operation of the Helpline and for the handling of personal data in connection with it (data controller).

Subject to the requirements described below, you may voluntarily use the Helpline to file reports regarding certain types of Misconduct to the detriment of the Esprit Group on a confidential basis.

The use of the Helpline is not obligatory.

1. WHO MAY USW THE HELPLINE?

Each current and former employee of an Esprit Entity and each current and former employee of our suppliers, customers and distribution partners or any other individual who has any business dealings with the Esprit Group may use the Helpline (hereinafter "**Whistleblower**").

2. HOW CAN THE HELPLINE BE USED?

You may use the Helpline by filing a report via the website <https://iwf.tnwgrc.com/esprit> or via the Esprit Intranet website under my.esprit.com. A third party service provider ("**Helpline Provider**") operates the Helpline on behalf of the Esprit Group. The current Helpline Provider is NAVEX Global Inc., Charlotte, United States of America. Reports may be filed in German or English. In case of need, you may also use your local language to file a report with the Helpline.



3. WHICH TYPES OF MATTERS MAY BE REPORTED?

You may only use the Helpline to report serious Misconduct that falls within the following types of areas (“**In-Scope Matters**”):

- Accounting and internal accounting controls matters;
- Auditing matters and reporting;
- Bribery;
- Banking and financial crimes; and
- Insider Trading.
- Vital interests of individuals or moral integrity of employees at stake.

4. WHICH PERSONS MAY BE REPORTED?

Please only use the Helpline if you think that your usual reporting channel within your Esprit Entity would not be sufficient, in particular because your line manager or other managerial staff is involved in the Misconduct.

If the Misconduct relates to an Esprit Entity located in Austria, Portugal or Sweden, you may only use the Helpline if managers or other key employees were involved in the Misconduct.

5. WHICH DATA ARE COLLECTED, PROCESSED AND USED?

In connection with the Helpline, we collect, process and use the following types of personal data regarding the Whistleblower and the persons named in such report (hereafter collectively: „**data subjects**“):

- Details on the Whistleblower, including name, job title, job position, location, employer, relationship with the Esprit Group, e-mail address, telephone number;
- Facts reported by the Whistleblower about the Misconduct, including how and where the Misconduct occurred and how the Whistleblower learned about the Misconduct;
- Identity, function and contact details of individuals allegedly involved in the Misconduct;
- Identity, function and contact details of individuals who could or did provide information relating to the Misconduct; and
- Details on how the Misconduct should be or was investigated;
- Information gathered during the investigation of the Misconduct;
- Outcome of the investigation;



- Recommendations to prevent the Misconduct in the future;
- Name, job title, job position and contact details of employees of the Esprit Entities who carried out or were involved in the investigation;

6. IS ANONYMOUS REPORTING POSSIBLE?

Anonymous reporting is not permitted because it significantly impairs our ability to verify the report and to conduct a meaningful investigation of the reported matter.

We treat the identity of the Whistleblower strictly confidential and will not disclose it to the persons incriminated in the report, unless absolutely required (e.g., if the Whistleblower has to appear as a witness in court). Even if the reported facts should turn out to be false later on, we will treat the identity of the Whistleblower strictly confidential, always provided that the report was made in good faith. However, if a report is found to be unsubstantiated and the Whistleblower to have maliciously made a false declaration, the accused person may want to pursue a case for libel or defamation, in which case the Whistleblower's identity may have to be disclosed to the incriminated person, in particular if national law requires such disclosure. Disciplinary action and other sanctions against a person making a report will only be taken if the Helpline is abused for malicious reporting.

7. WHO OBTAINS KNOWLEDGE OF REPORTS AND THE DATA SUBJECTS' DATA?

Only a limited number of persons will have access to the reports. Staff members of the Helpline Provider will receive your report and forward your report to the Esprit Group Compliance Officer, located at EEG. The Esprit Group Compliance Officer, who is responsible for investigating your report, may provide your report to further individuals within the Esprit Organization in order to assist with the investigation and/or in order to inform the responsible persons of the reported matter. These persons are specifically bound to obligations of secrecy. Other persons/legal entities may receive reports only in individual cases and if and to the extent legally required or permitted (e.g. courts, law enforcement authorities within the scope of applicable laws, Esprit entities who need to report to Stock Exchange regulators) or necessary for a full investigation of the reported matter (e.g., the Esprit Group may contact another company, whose employee reported a matter, in order to investigate the underlying facts).

Upon completion of the investigation, the Esprit Group Compliance Officer will create a report summarizing the facts provided by the Whistleblower, the investigation measures, the outcome of the investigation, and to the extent applicable recommendations on disciplinary and remediation measures



to prevent the Misconduct in the future, however without disclosing the identity of the Whistleblower (“**Investigation Report**”). The Investigation Report will be provided to the Management Team, Internal Audit Department, Global Head – HR and Global Head – Legal at Esprit Holdings Limited, the parent entity of the Esprit Group located in Hong Kong as well as to the Esprit Entities that are affected by the Investigation Report. The Board of Directors shall receive a regular report about the Investigation Reports, which will be anonymous unless a personalized report is legally required.

8. DO I GAIN KNOWLEDGE OF THE FACT THAT I WAS NAMED IN REPORT?

Persons named in a report are notified thereof after the report was made. However, where there is substantial risk that such notification would jeopardize the Esprit Group’s ability to effectively investigate the allegation or gather necessary evidence, notification to the persons named in a report may be delayed as long as such risk exists.

9. CLAIMS AND RIGHTS OF DATA SUBJECTS

Any person identified through the Helpline may make claims and exercise rights in accordance with applicable laws. Such claims and rights typically include your right to claim, in accordance with statutory provisions, access to the data held about you and to demand that the data be corrected, blocked or deleted, if and to the extent flawed, incomplete, ambiguous or out-of-date. If you wish to make claims and exercise rights, please contact:

Esprit Group Compliance Officer: compliance@esprit.com

You may also contact the Esprit Group Compliance Officer if you have questions regarding this letter, how to act in a certain situation or regarding the Helpline.

Please help us to continue improving the protection of the Esprit Group’s ethical values. Each one of us plays a decisive role. We trust in your support!