

WHISTLEBLOWING POLICY

AROBS Transilvania Software S.A.

1. STATEMENT OF PRINCIPLE

AROBS Transilvania Software S.A. (“AROBS” or the “Company”) conducts its business in accordance with the highest standards of integrity, transparency, accountability, and professional ethics, in compliance with:

- applicable national and European legislation;
- the requirements of the Bucharest Stock Exchange (“BVB”);
- the New BVB Corporate Governance Code;
- the expectations of investors, business partners, and the capital markets.

This Whistleblowing Policy reflects AROBS’ commitment to ensuring a safe and effective framework for reporting breaches, thereby contributing to the prevention of compliance, reputational, financial, and operational risks.

2. PURPOSE OF THE POLICY

The purpose of this Policy is to:

- encourage responsible, good-faith reporting of breaches;
- ensure accessible, confidential, and independent reporting channels;
- protect whistleblowers against retaliation;
- support the Board of Directors in exercising its oversight role;
- strengthen AROBS’ culture of compliance and corporate governance.

This Whistleblowing Policy shall apply, as the case may be, at the level of the AROBS Group, including subsidiaries and controlled entities, to the extent that such entities do not have their own equivalent policies in place or to the extent permitted by applicable local law. The Board of Directors shall ensure that the principles of this Policy are observed across the Group as part of the consolidated corporate governance framework.

3. LEGAL AND REGULATORY FRAMEWORK

This Policy has been developed in accordance with:

AROBS TRANSILVANIA SOFTWARE S.A.

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- Directive (EU) 2019/1937;
- Law no. 361/2022;
- Regulation (EU) 2016/679 (GDPR);
- capital markets legislation;
- the New BVB Corporate Governance Code (edition applicable as of 01.01.2026);
- AROBS internal regulations.

4. SCOPE

This Policy applies to all persons who report information obtained in a professional context related to AROBS, including:

- current and former employees;
- members of the Board of Directors and executive management;
- shareholders;
- trainees, interns, volunteers;
- subcontractors, suppliers, customers, and business partners;
- persons involved in the recruitment process;
- persons making anonymous reports.

5. REPORTABLE TYPES OF BREACHES

Without limitation, the following categories may be reported:

- breaches of national or European legislation;
- fraud, corruption, offering or receiving bribes;
- actual or potential conflicts of interest;
- breaches of the Code of Conduct, internal policies, or approved procedures;
- manipulation of financial information or inaccurate reporting;
- corporate governance misconduct;
- harassment, discrimination, or abuse;
- risks to individuals' health and safety;
- breaches related to information security and data protection;
- environmental harm;
- gross negligence, abuse of office, or poor management.

In the context of sustainability requirements and non-financial reporting, acts or suspicions may also be reported regarding ESG and sustainability risk reporting, including:

- breaches of ESG (Environmental, Social, Governance) policies;
- unethical practices in relation to employees, communities, partners, and public authorities;
- non-compliance with sustainability commitments publicly assumed by AROBS;
- significant reputational, social, or governance-related risks.

EXCLUSIONS:

This Policy does not cover:

- individual employment disputes;
- commercial complaints regarding the quality of services or products, which are handled through dedicated operational channels.

6. KEY PRINCIPLES OF THE POLICY

6.1 Confidentiality

- The identity of the whistleblower and of the persons concerned is protected, in strict compliance with the applicable legal framework.

6.2 Prohibition of Retaliation

- AROBS applies a zero-tolerance approach to retaliation.

6.3 Good Faith

- Protection is granted to whistleblowers who had reasonable grounds to believe that the reported information was true.

6.4 Impartiality and Fairness

- Reports are reviewed objectively, with due regard to the presumption of innocence.

6.5 Independence

- The handling of reports is separated from day-to-day operational activities in order to avoid conflicts of interest.

6.6 Culture of Integrity and “Tone at the Top”

- The Board of Directors and executive management actively promote a culture of integrity (“tone at the top”), in which reporting breaches is encouraged and whistleblowers are regarded as safeguards for the Company and shareholders’ interests.

AROBS does not tolerate the use of the whistleblowing mechanism for intimidation, retaliation, or personal purposes.

7. REPORTING CHANNELS

7.1 Internal Channels

- dedicated e-mail address: sesizari@arobsgroup.com
- dedicated telephone number: 0743127777
- written correspondence (post/courier): Cluj Napoca, 63 Minerilor Street, Cluj County, Romania
- face-to-face meeting, at the whistleblower's request.

7.2 External Channels

- the National Integrity Agency;
- other competent authorities, in accordance with Law no. 361/2022.

7.3 Public Disclosure

- under the conditions set out by law.

AROBS ensures that information regarding whistleblowing channels is:

- easily accessible to employees and stakeholders;
- periodically communicated through internal channels;
- published on the Company's website, under the "Corporate Governance" section.

8. GOVERNANCE, ROLES AND RESPONSIBILITIES

8.1 Board of Directors

- approves this Policy and any amendments thereto;
- oversees the effectiveness of the whistleblowing mechanism;
- receives periodic, aggregated and anonymized updates from the Legal Department;
- reviews reports with significant impact on the Company.

8.2 Audit Committee (where applicable)

- monitors reports with financial, compliance, or internal control implications;
- formulates recommendations to the Board of Directors.

8.3 Designated Person / Designated Third Party

- receives and manages reports;
- ensures communication with the whistleblower;
- coordinates investigations;
- reports findings to management and, as applicable, to the Board of Directors;
- in cases of major impact or potential conflicts of interest, the Board of Directors may decide to outsource the investigation to independent consultants (auditors, lawyers, compliance experts).

8.4 Executive Management

- implements approved corrective measures;
- supports the ethics and compliance culture.

Where a report concerns members of executive management or presents a significant risk to the Company, the whistleblower may report directly to the Board of Directors or the Audit Committee through dedicated channels, without following the operational reporting lines.

9. REPORT HANDLING PROCESS (POLICY LEVEL)

- acknowledgement of receipt: maximum 7 days;
- feedback to the whistleblower: maximum 3 months (6 months in duly justified cases);
- documentation and assessment of the facts;
- adoption of corrective and disciplinary measures, where applicable;
- communication of the outcome, subject to confidentiality requirements.

The outcomes of relevant reports and investigations are integrated, where applicable, into:

- the internal control system;
- the risk management process;
- internal audit plans.

The objective is to prevent recurrence of breaches and to ensure continuous improvement of governance.

10. PERSONAL DATA PROTECTION

AROBS processes personal data exclusively for the purposes of implementing this Policy, in compliance with GDPR and applicable legislation. Details are included in the Personal Data Processing Notice attached to this Policy.

AROBS ensures that the handling of reports does not result in unauthorized disclosure of inside information or other sensitive information, in accordance with capital markets legislation and BVB rules.

11. UNFOUNDED OR BAD-FAITH REPORTS

Good-faith reporting is protected even if the suspicion is not confirmed.

Bad-faith reporting of false information may trigger administrative or criminal liability, as provided by law.

12. REPORTING, TRANSPARENCY AND CAPITAL MARKETS

As an issuer listed on the BVB – Premium Category, AROBS:

- integrates relevant information regarding the whistleblowing mechanism in its Annual Report and Corporate Governance Statement;
- ensures transparency towards investors without compromising confidentiality;
- handles reports with potential significant market impact in accordance with capital markets disclosure rules.

The Board of Directors may periodically review, on an aggregated and anonymized basis:

- the number of reports received;
- their typology;
- time-to-resolution;
- corrective measures adopted.
- Such information may be used to improve the governance framework and disclosed, at a general level, in the Company's public documents.

13. MONITORING AND REVIEW

This Policy:

- is reviewed at least annually;
- is updated in line with legislative changes and BVB requirements;
- is communicated to all relevant parties;

AROBS may periodically organize information and training sessions for employees and management regarding:

- the use of the whistleblowing mechanism;
- whistleblowers' rights and protection;
- the importance of ethics and compliance.

14. FINAL PROVISIONS

This Policy shall be interpreted and applied in correlation with:

- the AROBS Code of Conduct;
- the Anti-Corruption Policy;
- the Compliance Policy;
- the Conflict of Interest Management Policy;
- the Data Protection Policy.

This Whistleblowing Policy is reviewed periodically or whenever necessary in order to reflect legislative changes and the requirements of the BVB Corporate Governance Code and forms an integral part of the corporate governance framework of AROBS Transilvania Software S.A.

This Policy is approved by the Board of Directors of AROBS Transilvania Software S.A.