



## **Vista America's Speak Up Procedure for Reporting Concerns Relating to Improper Practices**

### **Introduction**

In this Speak Up Procedure for Reporting Concerns Relating to Financial Matters ("Procedure"), "**Vista America**" refers to JetSelect, LLC DBA Vista America (an Ohio limited liability company with registration number 1539947) and its affiliates.

Because the reporting of concerns relating to improper practices are deemed whistleblowing reports when qualified under relevant legislation, this Procedure shall be deemed Vista America's whistleblowing policy and procedure for such relevant reports.

Employees, as that term is defined below to include those with a "work-based relationship" with Vista America, should not be afraid to speak up if they think that something is wrong or needs to be fixed. To that end, Vista America is fully committed to developing and continuously improving a healthy and open Speak up culture where those raising concerns in good faith are free from any form of retaliation or the threat of unlawful retaliation. It is the goal of the Company to encourage openness and reassure individuals that they will be provided with support when they raise genuine concerns and file reports under this policy.

Please note that this Procedure replaces and supersedes the two prior policies on this point: (i) Vista America's Speak Up Procedure for Reporting Concerns Relating to Non-Financial Matters and (ii) Vista America's Speak Up Procedure for Reporting Concerns Relating to Financial Matters. Except for those two documents, this Procedure does not replace in any way, and is in addition to, any other reporting and complaint procedures that are available to Employees under other Vista America codes, policies and procedures. In the event of any conflict between this Procedure and applicable mandatory law, the applicable mandatory law shall prevail.

### **1. Scope**

This Procedure applies to all Employees of the Company. For the purposes of this Procedure, Employees includes any the following persons who may have a "work-based relationship" with Vista America:

- Current and former (part- or full-time) employees
- Directors
- Non-executive directors
- Temporary workers

- Fixed-term contract workers
- Sub-contractors
- The self-employed
- Freelancers
- Suppliers
- Vendors
- Shareholders
- Members of professional-type bodies
- Job applicants
- Work applicants
- Trainees
- Interns (paid or unpaid)
- Volunteers
- Third-parties or facilitators, such as colleagues or relatives, who could be affected by a disclosure report
- Those whose work based relationship has yet to begin, such as through pre-contractual negotiations, or leavers where it has ended

## 2. Applicability

Vista America has established this Procedure to facilitate reporting of any breach or suspected breach of any law, regulation, Vista America code, policy, rule or any other illegal and/or unethical behaviour within the Company.

In order to better handle, investigate and address any reports submitted, Vista America splits concerns regarding Improper Practices under two (2) headings; i.e., those concerns relating to Financial Matters and Other Matters.

**“Financial Matters”** under this Procedure include:

- a. accounting, internal controls and auditing matters, including alleged fraud and other financial irregularities;
- b. suspected or known breach of the Vista America Finance Code of Conduct;
- c. suspected or known breach of the Vista America Anti-Corruption and Anti-Bribery Policy;
- d. suspected or known breach of the Vista America Anti-Money Laundering Policy;
- e. suspected or known breach of the Vista America Purchasing Process Policy;
- f. suspected or known breach of the Vista America Insider Trading Policy;
- g. alleged financial irregularities relating to the members of the Board of Directors of Vista America; and/or

- h. other activities believed to be illegal or unethical that relate to Vista America's financial statements, disclosures (public or private) or compliance with applicable laws.

**“Other Matters”** under this Procedure include:

- a. Suspected or known breach of applicable law, including breaches of law relating to:
  - i. Public procurement
  - ii. Financial services, products and markets
  - iii. Product safety and compliance
  - iv. Transport safety
  - v. Protection of the environment
  - vi. Radiation protection and nuclear safety
  - vii. Food safety; animal health and welfare
  - viii. Public health
  - ix. Consumer protection
  - x. Protection of privacy and personal data
- b. suspected or known breach of any Vista America code, policy or procedure, and/or,
- c. alleged irregularities concerning the functioning of the members of the Board of Directors of Vista America including its committees, including ExCo; and/or,
- d. other activities believed to be illegal or unethical.

If any Employee is concerned about any Improper Practice listed above that he/she reasonably believes has taken place, is taking place, or will take place, then he/she has a duty to promptly report such concerns in accordance with this Procedure (hereinafter referred to as “Report(s)").

**Non-Applicability:** If an Employee has a grievance or private complaint relating to his/her own employment position, e.g., the Employee's grievance or complaint does not have a public interest dimension, is not a breach of applicable law or has no detrimental effect to Employee rights within the EU, then any such grievance or complaint should NOT be reported under this Procedure but should be referred directly to the Human Resources department immediately. For example, a personal sexual harassment report shall not be filed under this Procedure.

### **3. Reporting**

Vista America has a dedicated Compliance Manager with whom Employees can raise any matter of concern. To facilitate Employee submissions, Vista America offers a specific channel

to submit a report. Employees and Associated person should file Reports to:

Vista America  
Attn: Compliance Department  
4131 Worth Avenue  
Columbus, OH 43219  
E-mail: ComplianceVA@vistaamerica.com.com

In this way Employees can make reports and may also request to have a physical meeting with the Compliance Manager to discuss the Employee's concern, as well as present any supporting evidence.

**All correspondence should be marked "Strictly Confidential".**

Both the Compliance Manager and the General Counsel have visibility to Reports received at the above e-mail address, as well as any designated person as directed by the Compliance Manager and/or the General Counsel, who have specific expertise in receiving and investigating reports made.

#### **4. Acknowledgment of Receipt**

Receipt of the Report, will be acknowledged within seven (7) days or sooner, unless acknowledgement within such timeframe is not reasonably possible.

#### **5. Investigation**

The following procedure is put in place to assess the reported concerns regarding an improper practice and to ensure that the Report is investigated, to the extent necessary, in a prompt, adequate and thorough manner.

The Compliance Manager must notify the General Counsel, the Chief Human Resources Officer and to any other person he reasonably deems appropriate (each a "Designated Person"), within five (5) business days from receipt, of all Reports he receives. In reports relating to Financial Matters, the Compliance Manager must also notify the Chief Financial Officer.

Responsibility for an investigation may be delegated by the Compliance Manager and/or by the Designated Person (and/or the Chief Financial Officer, where applicable) to any member

of management and/or to independent counsel and other advisors who are competent in handling such reports and who will report directly to the Compliance Manager.

Notwithstanding the above investigation procedure, with respect to reports concerning suspected or known breaches of the *Vista America Anti-Money Laundering Policy*, these Reports shall be investigated by the Vista America Money Laundering Reporting Officer (MLRO) or the Compliance Manager who also acts as MLRO. The MLRO / Whistleblowing Reporting Officer may conduct any investigation without the involvement of any other person.

Vista America management members, independent counsel and other advisors may be consulted and/or involved in investigations, as appropriate.

The investigation will be conducted and concluded within reasonable time, dependent upon the nature of the alleged violation and the circumstances of each case and will be responded to no later than 3 months from the date of the report.

Prompt and appropriate corrective action will be taken in response to any finding of improper conduct involving breaches. It is the responsibility of Vista America's management to implement any disciplinary measures. The Compliance Manager shall at all times be kept informed with any corrective action taken.

Periodically the General Counsel and/or the Chief Human Resources Officer shall report to the Board of Directors the number of reports received, whether they related to Financial Matters or Other Matters, and what steps were taken to address them.

If a Report involves the Compliance Manager or the General Counsel or the Chief People Officer then the person concerned shall not be involved in the afore-stated investigation process.

All Employees are obliged to fully cooperate with and assist in any Report investigation.

All Reports will be handled in a confidential manner. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation of the Report and to perform subsequent remedial measures.

The Employee who filed the Report under this procedure may receive general information from the Compliance Manager and/or the Designated Person on the progress and the outcome of the investigation, unless giving such feedback would be detrimental to the investigation. The Compliance Manager and the Chief Human Resources Officer shall have sole and absolute discretion on the information that will be disclosed to any Employee filing a Report.

The Compliance Manager shall keep a log of all filed Reports, actions performed, the status of the investigations, and any corrective actions.

## **6. Anonymous Reports**

All reports will be treated in strict confidence and the Compliance Manager will not disclose information that identifies or may lead to the identification of the Employee, unless the Employee expressly consents in writing to the disclosure of that information.

This Procedure encourages the employees to include their name when making the report, as it gives greater credibility to the concern raised, and assists the Compliance Manager in investigating the allegation. Nevertheless, an anonymous report submitted by an employee would still be considered by the Compliance Manager, who will take into consideration the seriousness of the issue raised, the credibility of the concern and the possibility of confirming the allegation from other sources.

An anonymous report is not treated as a protected disclosure in terms of applicable U.S. law, but it may still be received, processed and considered in determining whether an improper practice has occurred. Furthermore, should an Employee be identified following an anonymous report, and consequently suffers retaliation, that disclosure would still be a protected disclosure, provided that it was made in good faith, not for personal gain and based on reasonable grounds.

Employees who wish to remain anonymous may file an unsigned Report through the above channels.

## **7. Protection from Retaliation**

This Procedure is created with a view to engender and promote an atmosphere in which Employees feel free to promptly file complaints concerning improper practices and breaches without fear. Thus, when an Employee submits a report relating to an Improper Practice outlined above, that report qualifies as a 'protected disclosure' for whistleblowing purposes and protects the employee (and anyone assisting the Employee with submitting such report) from retaliation, or any adverse action being taken against them.

Vista America will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any person because of any Report filed in good faith by him/her under this Procedure, which may include any of the following where this can be deemed as a result of retaliation:

- Suspension, lay-off, dismissal or equivalent measures
- Demotion or withholding of promotion
- Transfer of duties, change of location of place of work, reduction in wages or change in working hours
- Withholding of training

- A negative performance assessment or employment reference
- Coercion, intimidation, harassment or ostracism
- Failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that they would be offered permanent employment
- Harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income
- Early termination or cancellation of a contract for goods or services
- Imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty
- Discrimination, disadvantageous or unfair treatment
- Failure to renew, or early termination of, a temporary employment contract
- Blacklisting based on a sector or industrywide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry
- Cancellation of a license or permit

Vista America shall maintain procedures that ensure none of the above actions take place with respect to retaliation. This includes ongoing monitoring to ensure that those who speak up remain protected and will enlist the expertise of its outsourced Whistleblowing Portal provider to ensure best practice is adopted with regards to identifying possible cases of retaliation using analytics, ongoing monitoring and effecting prompt corrective measures to deal with any instance of retaliation should it be found or suspected.

Vista America does not tolerate any form of threat, retaliation or other action against any Employee who has in good faith made or assisted in the making of a Report. Any such threat, retaliation or other action should immediately be reported to Vista America's Compliance Manager to the General Counsel or to the Chief Human Resources Officer. Vista America treats any such threat, retaliation or action as a disciplinary matter which might lead to dismissal.

An Employee making a Report will be afforded all protections provided under this Procedure and applicable country specific Whistleblowing law, regulations and directives.

## **8. False Reporting**

Intentional false Reports or other failure to act in good faith will lead to disciplinary proceedings against the Employee filing the false Report, which disciplinary proceedings may

include dismissal from employment.

False reporting could also lead to civil or criminal prosecution. Vista America does not indemnify or reimburse any Employee who has made a false Report for costs or other consequences related to such false reporting.

## **9. Presumption of Innocence**

Any Employee implicated in a Report shall be presumed innocent until allegations are proved.

## **10. Processing of Personal Data**

If the Company processes any personal data for the purposes of this Procedure, whether the personal data belongs to the Employee or to any individual referred to in the report, the Company shall process such personal data in accordance with the Vista America Privacy Policy, available on the Vista America website.

The legal basis for such processing is for the Company to comply with its legal obligations.

## **11. External Report**

The aim of this Policy is to provide an internal mechanism for reporting, investigating and remedying any improper practices at the Company, and in most cases should be sufficient to handle the concerns raised.

Should the Employee, however, feel that s/he has not been provided with an adequate response to the internal report made, or that no action has been taken by the Company within the established timeframe, s/he may report the concerns to the external competent authority.

**Important Note: The Employee is only protected in this instance if an internal report has already been made without adequate response or redress and there are reasonable grounds for such external report. Such reasonable grounds are limited to the seriousness and/or urgency of the alleged improper practice, there is risk of evidence being concealed or destroyed, or the head of the Company and/or the Whistleblowing Reporting Officer are involved in the improper practice.**

As a means of final resort, the employee may report the breach publicly.

**Important Note:** The Employee is only protected in this instance if all the following conditions are fulfilled:

1. If an internal report **and** an external report has already been made, but no appropriate action was taken in response to the reports within the stipulated timeframes *and*
2. The concern relates to an imminent danger to the public interest, there is risk of evidence being concealed or destroyed, or where there is collusion between the perpetrator and the authority receiving the external report

### **Confirmation**

Each Employee shall periodically, whenever requested by Vista America, individually confirm in writing, or by any electronic means introduced by Vista America from time to time, to Vista America that s/he has read this Procedure.

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### **Document Owner**

| <b>Title</b> |
|--------------|
| President    |

### **Version Control**

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