



**NSN GLOBAL SERVICES LLC
A LIMITED LIABILITY COMPANY REGISTERED IN:**

**DOVER, DELAWARE
UNITED STATES OF AMERICA**

**Whistle-blower Protection Policy
Version 2.0 2026**

Preamble and Commitment Statement

NSN Global Services LLC, as an innovative global company dedicated to revolutionizing education and technology solutions across international boundaries, places the highest value on integrity, transparency, and ethical conduct as cornerstones of our organizational culture. Our mission encompasses reforming outdated education systems, optimizing investments for greater impact in private and public sectors, and increasing access to quality education in developing nations. In support of these goals, this Official Whistleblower Protection Policy establishes a robust framework for encouraging the reporting of suspected wrongdoing, protecting those who come forward in good faith, and ensuring thorough investigations and appropriate responses to concerns raised. This policy is designed to foster an environment where employees, contractors, and stakeholders feel safe to voice issues without fear of retaliation, thereby preventing misconduct, mitigating risks, and upholding our commitment to legal and ethical standards. It operates strictly within the parameters defined by our Operating Agreement, which serves as the ultimate authority governing the company's structure and management. Under no circumstances does this policy supersede, alter, or take precedence over the Operating Agreement; instead, it offers supplementary guidance to enhance whistleblower protections, ensure compliance with applicable laws and regulations, and align with best practices in ethical reporting for companies in the education and technology sectors across jurisdictions including the United States, the United Kingdom, Europe, Australia, and emerging markets.

Our commitment to whistleblower protection is grounded in the recognition that, as a global entity with operations spanning diverse regions and involving complex partnerships in educational reforms and technological innovations, early detection of potential violations is essential for maintaining trust, operational integrity, and societal impact. We acknowledge that whistleblowers play a vital role in identifying issues such as fraud, corruption, discrimination, safety hazards, or environmental harms that could undermine our mission. This policy is informed by key international and national frameworks, including the U.S. Sarbanes-Oxley Act (SOX), the Dodd-Frank Wall Street Reform and Consumer Protection Act, the U.K. Public Interest Disclosure Act (PIDA), the EU Whistleblower Directive, and guidelines from the International Bar Association. By implementing these protections, NSN Global Services LLC aims to cultivate a speak-up culture, deter unethical behavior, and demonstrate our dedication to accountability. This document is intended as a dynamic resource, subject to periodic review and updates to reflect legal changes, best practices, and feedback, always in subordination to the Operating Agreement and with the objective of reinforcing our ethical foundation to advance global education through responsible practices.

Definitions and Key Principles

For clarity and consistent application, NSN Global Services LLC defines key terms as follows: "Whistleblower" refers to any individual, including employees, contractors, suppliers, clients, or other stakeholders, who reports suspected misconduct in good faith. "Misconduct" encompasses any violation of laws, regulations, company policies, or ethical standards, such as fraud, bribery, harassment, safety breaches, financial irregularities, or environmental non-compliance. "Retaliation" includes any adverse action taken against a whistleblower, such as demotion, termination, harassment, or exclusion, due to their reporting. "Good Faith" means a reasonable belief that the reported information is true, even if later proven incorrect. "Confidentiality" denotes the protection of the whistleblower's identity and report details from unauthorized disclosure. "Investigation" is the systematic

process of examining reported concerns to determine facts and recommend actions. "Remediation" involves corrective measures to address confirmed misconduct, including disciplinary actions or process improvements.

The guiding principles of this policy are derived from established ethical and legal standards, including the U.S. Securities and Exchange Commission (SEC) whistleblower rules and the Organization for Economic Co-operation and Development (OECD) anti-bribery guidelines. These principles include non-retaliation, ensuring protection for good-faith reporters; confidentiality and anonymity, allowing reports without identity revelation where possible; accessibility, providing multiple reporting channels; impartiality, conducting fair and unbiased investigations; timeliness, responding promptly to reports; and accountability, holding violators responsible while supporting whistleblowers. We emphasize proportionality in responses, tailoring actions to the severity of issues. Legal compliance is central, aligning with protections under the U.S. Whistleblower Protection Act, the EU Directive 2019/1937, and equivalents in other jurisdictions. By upholding these principles, NSN Global Services LLC promotes ethical vigilance, complies with anti-corruption laws like the Foreign Corrupt Practices Act (FCPA), and strengthens our governance to support innovative educational technologies, all while remaining subordinate to the Operating Agreement.

Scope and Applicability

This Whistleblower Protection Policy applies comprehensively to all aspects of NSN Global Services LLC's operations, including our Delaware headquarters, global subsidiaries, joint ventures, and any entities under our influence in the United States, the United Kingdom, Europe, Australia, and developing regions in Africa, Asia, and Latin America. It covers reports related to misconduct in areas such as financial reporting, compliance with education regulations, technology ethics, supply chain practices, environmental impacts, and workplace conduct. The policy protects all whistleblowers, regardless of their relationship to the company—employees, managers, contractors, suppliers, clients, or third parties—and extends to reports made internally or to external authorities where permitted by law. In international contexts, it incorporates local protections, such as enhanced anonymity under EU laws or specific reporting requirements in Australia, while ensuring uniformity.

Where local regulations offer stronger safeguards—such as mandatory external channels in the U.K. or broader definitions of protected disclosures in the EU—NSN Global Services LLC will adopt those, harmonizing with this policy and the Operating Agreement. This document does not create new legal rights beyond those in the Operating Agreement or statutes; it serves as a practical guide for implementation. All individuals covered must be informed of the policy through onboarding, annual training, and accessible resources, with violations of protection provisions treated as serious misconduct, subject to remedies under the Operating Agreement and labor laws. This broad scope fosters a safe reporting environment, enhancing our global educational initiatives' integrity while respecting the Operating Agreement's primacy.

Reporting Channels and Procedures

NSN Global Services LLC provides multiple, accessible reporting channels to encourage whistleblowing, including an anonymous hotline managed by an independent third-party provider, a dedicated email address, an online portal, and direct reports to supervisors, the compliance officer, or the Audit Committee. Reports can be made in any language, with

translation services available for our multicultural workforce. Procedures require detailing the concern, providing evidence where possible, and indicating if anonymity is desired. Upon receipt, acknowledgments are issued within seven days, outlining next steps, in line with EU Directive timelines. External reporting to regulators, such as the SEC for financial issues or OSHA for safety, is protected where legally allowed, without requiring prior internal disclosure.

To ensure effectiveness, channels are publicized through employee handbooks, posters, and training sessions, with 24/7 availability for global operations. This multi-channel approach complies with laws like SOX Section 301, promoting timely detection of issues in our technology and education projects.

Confidentiality and Anonymity

Confidentiality is paramount, with whistleblower identities and report details restricted to those needing access for investigations, such as the compliance team or legal counsel. Anonymity is offered where feasible, using coded identifiers in systems to shield reporters. Data is stored securely, compliant with privacy laws like GDPR and CCPA, with breaches treated as policy violations. Exceptions to confidentiality occur only when legally required, such as court orders, with prior notification to the whistleblower if possible.

This protection builds trust, encouraging reports on sensitive matters like corruption in international partnerships, ensuring ethical operations in developing nations.

Non-Retaliation Protections

NSN Global Services LLC enforces a zero-tolerance policy for retaliation, prohibiting any adverse actions against good-faith whistleblowers, including changes in employment status, intimidation, or social exclusion. Protections extend to those assisting investigations or perceived as whistleblowers. Monitoring for retaliation occurs post-report, with anonymous surveys and HR oversight. Violations trigger swift investigations and remedies, such as reinstatement, compensation, or disciplinary actions against perpetrators, up to termination.

These safeguards align with U.S. laws like the Whistleblower Protection Enhancement Act and international equivalents, fostering a secure environment for raising concerns in our global education reforms.

Investigation and Response Processes

Investigations are initiated promptly upon report receipt, led by an impartial team or external experts to avoid conflicts, following structured protocols: gathering evidence, interviewing witnesses, and analyzing facts confidentially. Timelines aim for completion within 60 days, with extensions communicated. Findings are documented in reports recommending actions, reviewed by senior management or the Board for approval. Responses include remediation for substantiated claims, such as policy updates or legal referrals, and feedback to whistleblowers on outcomes where appropriate.

This process ensures fairness, complies with due process standards, and addresses issues like data breaches in ed-tech, maintaining operational integrity.

Training and Awareness

Mandatory training educates all employees and managers on the policy, recognizing misconduct, using channels, and avoiding retaliation, delivered annually via e-learning and workshops tailored to roles—e.g., procurement staff on supplier ethics. Awareness campaigns include communications from leadership endorsing the policy, case studies, and integration into onboarding. Effectiveness is measured through quizzes and feedback, with updates reflecting legal changes.

This initiative cultivates an ethical culture, compliant with SOX training requirements, empowering our team to support transparent educational innovations.

Implementation and Responsibilities

Implementation is overseen by the compliance officer, with the Audit Committee providing strategic direction. Responsibilities include: managers promoting the policy in teams, HR monitoring retaliation, and the Board reviewing annual reports on whistleblower activity. Resources are allocated for hotlines, training, and investigations, with global adaptations for subsidiaries. Contracts with partners include whistleblower clauses.

All personnel are accountable, with policy integration into performance reviews. This ensures robust execution, legal compliance across jurisdictions, and alignment with the Operating Agreement, safeguarding our mission-driven operations.

Monitoring, Review, and Continuous Improvement

Monitoring tracks metrics like report volumes, resolution times, and satisfaction surveys, using dashboards for trends analysis. Annual audits assess policy effectiveness, with independent reviews as needed. The policy is reviewed yearly or after significant events, incorporating feedback, legal updates, and best practices from sources like the Association of Certified Fraud Examiners.

Continuous improvement involves action plans, such as enhancing channels based on usage data or training refinements. This framework ensures adaptability, sustained compliance with evolving laws like the EU Whistleblower Directive amendments, and ongoing strengthening of protections, ultimately supporting our ethical pursuit of global educational equity, always subordinate to the Operating Agreement.