

Whistleblowing Policy of Cabka N.V.

1. INTRODUCTION

- 1.1 Cabka N.V. (the **Company**) together with its subsidiaries (together, the **Group**) aims at conducting all business activities in a responsible and transparent way, and with integrity towards all of its stakeholders. These values are set forth in the Group's Code of Ethics and other policies.
- 1.2 This Whistleblowing Policy (the **Policy**) sets forth how a Whistleblower can internally and externally report actual or suspected misconduct or irregularities.
- 1.3 This Policy applies to all staff members, including but not limited to employees, officers and directors (including members of the management board of the Company (the **Management Board**) and supervisory board of the Company (the **Supervisory Board**) of the Group, contract staff, former employees, applicants, and external persons, including but not limited to stakeholders, customer, competitor or supplier, collectively referred to as "**Whistleblower**".

2. DEFINITIONS

- Communication: a consultation or complaint about a suspected abuse that is sent to the whistleblowing channel.
- Consultation: is a communication intended to clarify whether a suspected practice would be in conflict with the Group's policies and conduct standards.
- Complaint about a Suspected abuse: For the purpose of this Policy, any "suspected abuse" means a Whistleblower's suspicion of an abuse, malpractice, breach, misconduct or other irregularities of a general, environmental, operational or financial nature within the Company and/or the Group's Code of Ethics and other policies.
- Whistleblower: a person who wishes to make the communication. The Whistleblower can make a query or report a case of his/her own or of which he/she has direct or indirect information.
- Intermediary: in case the Whistleblower decides to report to a superior (usually the manager in charge), he/she becomes the intermediary. The role of the intermediary is to detect situations that may need to be shared with the Whistleblowing Manager and to provide the Whistleblower with all the necessary information to do so.

- Whistleblowing Manager: this is the final recipient of the communication and is responsible for leading the process of responding to it. Except in particular cases (such as conflict of interest or incapacity), the Whistleblowing Manager is the Group's Compliance Officer.
- Ethics Committee: made up of the heads of Compliance, HR and Finance (if the Group has this role). It participates in communications that lead to a formal investigation process and is responsible for overseeing the investigation and issuing the final conclusion, as well as establishing disciplinary measures if necessary. The Ethics Committee has the right to oversee the investigation process at any time from formal notification to resolution. The Ethics Committee is also responsible for monitoring the effectiveness of the Whistleblowing Tool at least once a year.
- Support staff: in exceptional circumstances and where strictly necessary, other members of the Group may be required to participate in the investigation process, such as site managers or HR staff close to the Whistleblower or others involved in the case.

3. REPORTABLE SITUATIONS

A complaint is going to be considered as a reportable situation, if:

- (a) the suspicion is based on reasonable grounds resulting from the knowledge gained by the Whistleblower in the service of or while working with the Group or from the knowledge obtained by the Whistleblower through his/her work at another business or organisation, and
- (b) either:
 - (i) a public interest is at stake since the suspected abuse concerns a breach of statutory regulations, a risk to individuals' human rights, public health, public safety or the environment, or an improper act or omission that jeopardises the proper functioning of the public service or an undertaking; or
 - (ii) the actual or suspected misconduct or irregularities can otherwise reasonably be considered as material.

Other communication not considered as a reportable situation will not be managed by this policy and be redirected to the right persons.

4. INTERNAL REPORTS AND INVESTIGATION PROCEDURE

4.1 Internal reports should in principle be made to:

- (a) the staff member's direct or indirect manager(s) (Intermediary); or
- (b) the Whistleblowing Manager.

4.2 Only if the report concerns the Whistleblowing Manager, it must be made to the CFO per e-mail. In this case, the CFO will act as the Whistleblowing Manager until the end of the process. If the report concerns a member of the Management Board, it should be made to the Chairperson of the Supervisory Board per e-mail.

4.3 Reports can be made in writing via Whistleblowing Tool under the [link](#) or via e-mail to the Intermediary or Whistleblowing Manager. Reports can also be made orally in person or via the telephone to the Intermediary or Whistleblowing Manager. The Whistleblower will receive a confirmation in writing after 7 days at the latest that his or her report has been received, with the date and time of the receipt of the report.

4.4 Any oral explanations will be written down and stored in Whistleblowing Tool by the officer to whom the report is made, and will be provided to the Whistleblower for his/her approval. A Whistleblower may request to have his/her report handled on an anonymous basis, although non-anonymous reports are encouraged to facilitate the investigation.

4.5 Reports will in principle be referred to the following officers for review and, where applicable, further investigation, unless such officer has any conflict of interests in which case the report will be referred to one or more of the other officers as set out below, as appropriate:

- (a) to the extent not already involved, reports will be referred to the Whistleblowing Manager as soon as possible;
- (b) the Management Board shall be notified of any signs of actual or suspected material misconduct or irregularities within the Group as soon as possible;
- (c) the Management Board shall inform the Chairperson of the Supervisory Board without delay of any signs of actual or suspected material misconduct or irregularities within the Group.

4.6 If the officer authorised to handle the report deems a report to be legitimate and within the scope of this Policy, a preliminary investigation is carried out, after which a full investigation will be launched if at least a reasonable suspicion of material misconduct or irregularities is found. After the date of receipt of the report, the Company aims to take a stand concerning

the reported matter within a period of four (4) weeks. The Company will also describe what further steps were taken/will be taken within the Group following the report, if applicable. To the extent the period of four (4) weeks is insufficient for the Company to take a stand concerning the reported matter, it will notify the Whistleblower personally or via whistleblowing tool or, in case of an anonymous report, the officer to whom the report was made or via whistleblowing tool. In any case this period will not exceed 75 days. The Whistleblower will always be allowed to respond in writing to the findings of the Company.

- 4.7 If requested, and to the extent possible in the context of the investigation, the Whistleblower will be provided with general information on the progress of an investigation and its outcome. The Whistleblower will be informed in a timely manner if no reasonable suspicion of material misconduct or irregularities is found to pursue the reported matter and conduct further investigation.

5. PROHIBITION ON RETALIATION

- 5.1 CABKA will not disadvantage the Whistleblower in connection with his/her report of a suspected abuse, provided it is reported in good faith and in line with the provisions of this Policy. CABKA will procure that the Whistleblower is protected against retaliation and will keep his or her identity confidential, to the extent possible.
- 5.2 CABKA prohibits retaliation against any Whistleblower and will endeavour to ensure that any managers and colleagues of the reporter refrain from any form of prejudice in connection with reporting in good faith a suspicion of abuse which interferes with the professional or personal functioning of the reporter.
- 5.3 CABKA may take disciplinary actions against persons who are guilty of prejudicing any Whistleblower.
- 5.4 Whistleblower who believes he/she have been subject to retaliation for reporting an incident should immediately contact the respective appointed officer.

6. FALSE ALLEGATIONS

If the Whistleblower reports any report that is later proven to have been made maliciously or which was known to be false, this Whistleblower will be responsible for the damage caused by his/her report and will not be protected.

In the event of disclosure (press, social media, etc) of complaint or any infringement information, the Whistleblower is protected only if he/she has previously made an

unsuccessful internal and external report and, if report was made anonymous, has made it possible to contact him/her.

7. CONFIDENTIALITY

- 7.1 The Company will procure that any reports of actual or suspected misconduct or irregularities will be treated in a confidential manner, to the extent reasonably possible. The Company shall only share the contents of the report and the identity of the Whistleblower, if the report is made non-anonymous, to those individuals whose involvement is necessary for the handling or investigation of the report.
- 7.2 The Whistleblower has the opportunity to choose in the whistleblowing tool whether to report anonymously or not. If the Whistleblower selects anonymous report in the whistleblowing tool, his/her identity will not be known to anyone and could not be prosecuted.
- 7.3 If the Whistleblower reported orally or in writing via e-mail and has requested to have his/her report handled on an anonymous basis, the identity of the Whistleblower will be kept strictly confidential.
- 7.4 The Company may disclose incident reports and any facts relating thereto to third parties, including regulatory, governmental, law enforcement or self-regulatory agencies, to the extent necessary.
- 7.5 The Whistleblower may consult an adviser confidentially about any actual or suspected misconduct and irregularities. Possible advisers that can be considered include a lawyer, legal adviser from a trade union or legal adviser from a legal expenses' insurer.

8. EXTERNAL REPORT OF SUSPECTED ABUSE

- 8.1 In certain circumstances, Whistleblowers can also make a report to an external body. Whistleblowers may do so in the event:
- (a) an internal report may, in all reasonableness, not be expected of the Whistleblower;
 - (b) a report made by the Whistleblower internally is not handled appropriately; or
 - (c) an external notification obligation applies.


8.2 For external reports concerning some types of incidents, there are specific external bodies. If there is no specific external body, external reports concerning a suspected abuse can be made to the general external body in the respective country responsible for the whistleblowing reports.

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