Netcompany

Privacy Policy for Whistleblower Arrangement

Version	3.00
Status	Approved
Issued By	Legal

© Copyright 2025 Netcompany
All rights reserved.

Normal / Public© Netcompany

All industrial and intellectual property rights contained in this document are under protection of the intellectual property law and all related copyrights are reserved by Netcompany. No part of this document may be reproduced, stored in a retrieval system, or transmitted, on any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without the prior written permission of Netcompany.

Document history

Version	Date	Description	Pages
1.00	08/06/2022	Initial Version	All
2.00	18/11/2022	Specialization of the procedure for submitting, receiving and monitoring reports to public and private sector bodies.	All
3.00	08/05/2025	Content updated due to rebranding. File renamed from 'Whistleblowing Luxembourg - Privacy policy EN' to 'SEE&EUI_Whistleblower-PrivacyPolicy_LU'.	All

Table of contents

1 DATA CONTROLLER 4

2 DESCRIPTION OF THE PROCESSING 5

3 INFORMATION TO THE WHISTLEBLOWER 7

4 INFORMATION TO THE REPORTED PERSON AND RECTIFICATION 7

5 CONSEQUENCES OF THE PROCESSING 8

6 TRANSFERS TO COUNTRIES OUTISE THE EU/EEA 8

7 YOUR GENERAL RIGHTS 9

8 IT POLICY 9

9 QUESTIONS 9

© 2025 Netcompany

This Privacy Policy explains how Netcompany S.A. based in Luxembourg ("**Netcompany**", "**we**" or "**us**") processes personal information in connection with reports to Netcompany's Whistleblower Arrangement.

Below is a description of the personal data processing that takes place and the rights you have if you are reported through the Whistleblower Arrangement, as well as your rights if you use the Whistleblower Arrangement to report another person.

Reference is also made to Netcompany's Whistleblower Policy, containing information about who can submit reports and who can be reported.

This policy only concerns the handling and the investigation of reports submitted through the Whistleblower Arrangement. Therefore, this policy must - in relation to employees - be seen in connection with Netcompany's other relevant policies and procedures.

1 DATA CONTROLLER

The legal entity responsible for the processing of your personal information is:

Netcompany S.A

RCS.no.: B56565

2 b, Rue Nicolas Bové

L - 1253 Luxembourg Email: privacy@netcompany.com

2 DESCRIPTION OF THE PROCESSING

Mandatory Whistleblower Arrangement pursuant to the Whistleblower Law

The following is a description of how Netcompany will process information on the person who is reported about (the "**Reported Person**") as well as the person who is submitting the report (the "**Whistleblower**") in connection with reports to Netcompany 's Whistleblower Arrangement established pursuant to the Law of 16 May 2023 transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law(the "**Luxembourg Whistleblower Law**").

Purpose	**Categories of Personal Data**	**Legal Basis for the Processing**	**Recipients**	**Data Retention**
#1 Handling and investigation of reports under Netcompany's Whistleblower Arrangement regarding: • The Reported Person **Sources** We can collect information from the following sources: • Plesner Law Firm • Employees of Netcompany • Self-employed persons	We can process the following personal data categories about you: <u>Ordinary personal data</u>: • Name, email, telephone number, gender • Job title • Information concerning disciplinary and grievance matters • Other information included in the report.	We process your personal data on the following bases: • GDPR, Article 6.1.c: Necessary for the compliance with a legal obligation to which Netcompany is subject pursuant to Articles 6 and 7 of the Whistleblower Law; • GDPR, Article 6.1.f: processing is necessary for the purposes of the legitimate interests pursued by Netcompany or by a third party including Netcompany	We can share your personal information with: • Plesner Law Firm • Netcompany (Belgium) • Netcompany (Greek Branch) • IT suppliers • External advisors • The police	We will retain personal data for as long as it is necessary for the purposes listed. • The data are retained for as long as the investigation is in progress. The retention period depends on the outcome of the investigation. Following an assessment upon receipt of the report, any data irrelevant for the evaluation of the specific report will be erased or anonymized, on a case-by-case basis, as soon as possible. • Reports submitted to the Arrangement are in principle deleted after 45 days,

• Shareholders and members of the executive board, board of directors, or similar governing body in the undertaking • Volunteers • Paid and/or unpaid trainees • Persons working under the supervision and management of contracting parties, suppliers, and sub-suppliers • Persons who are reporting information to which they have gained access in a work- related relationship that has ceased since then. • Persons in work-related relationships that have not yet commenced, who report information on violations to which they have gained access during the course of the recruitment process or other pre-contractual negotiations. • Netcompany's files or other documents provided and, if necessary, content of your and other persons' inbox	Sensitive information, including information on sexual matters, may be included in the processing. Information on criminal offences or possible criminal offences may also be included in the processing.	's risk management and establishing, exercising, or defending legal claims • GDPR, Article 9.2.b: Processing is necessary for reasons of carrying out the obligations and exercising specific rights of the controller or of the data subject in the field of employment, on the basis of Articles 6 and 7 of the Whistleblower Law; • GDPR, Article 9.2.f: processing is necessary for the establishment, exercise or defence of legal claims or whenever courts are acting in their judicial capacity. •	• Public authorities, including the Financial Supervisory Authority, the Data Protection Authority, the Registration, Domains and VAT Administration, the Labour Inspectorate (*Inspection du Travail et des Mines*), the Centre for Equal Treatment, the Regulation Institute, the Direct taxation administration.	unless Netcompany has legitimate reasons for continued retention. • Reports falling outside the scope of the Arrangement, but not appearing to be unfounded, will be passed on to Netcompany's Legal Director where they will be processed in accordance with Netcompany's relevant policies and procedures. • Reports turning out to be unfounded will be immediately closed in the Arrangement and deleted within 45 days after having been deemed to be unfounded. • If a report is conveyed to the police or another public authority, the data will be retained for at least as long as the investigation is in progress at the police/public authority. • Otherwise, the data will be retained in accordance with Netcompany's deletion policy.
Purpose	**Categories of Personal Data**	**Legal Basis for the Processing**	**Recipients**	**Data Retention**
#2 Handling and investigation of reports under Netcompany's Whistleblower Arrangement regarding: • The Whistleblower If there is suspicion of the report being deliberately false, this purpose also comprises investigation of the Whistleblower. **Sources**	We can process the following categories of personal data about you, provided that your report is not anonymous: Ordinary personal data: • Name, email, telephone number, gender • Job title	• We process your personal data as described above on the following bases: • GDPR, Article 6.1.c: Necessary for the compliance with a legal obligation to which Netcompany is subject pursuant to Articles 6 and 7 of the Whistleblower Law;	We can share your personal information with: • Plesner Law Firm • Netcompany (Belgium) • Netcompany (Greek Branch)	We will retain personal data for as long as it is necessary for the purposes listed. • The data are retained for as long as the investigation is in progress. The retention period depends on the outcome of the investigation. • Reports submitted to the Arrangement are in principle deleted after 45 days, unless Netcompany has

We can collect information from the following sources: • Plesner Law Firm • You • Netcompany's files or other documents provided and, if necessary, content of your and other persons' inbox	• Information concerning disciplinary and grievance matters • The contents of your report. As a rule, no sensitive information about you will be processed as part of the handling of the report - unless you choose to provide such information yourself. However, information on criminal offences or possible criminal offences may be included in the processing if there is a suspicion that the submitted report is deliberately false.	• The data subject (i.e. the Whistleblower) has given consent to the processing of his/her personal data (GDPR, Article 6.1.a). • GDPR, Article 6.1.f: processing is necessary for the purposes of the legitimate interests pursued by Netcompany or by a third party including Netcompany risk management and establishing, exercising, or defending legal claims. • GDPR, Article 9.2.b: Processing is necessary for reasons of carrying out the obligations and exercising specific rights of Netcompany or of the data subject in the field of employment, on the basis of Articles 6 and 7 of the Whistleblower Law; • GDPR, Article 9.2.f: processing is necessary for the establishment, exercise or defence of legal claims or whenever courts are acting in their judicial capacity.	• IT suppliers • External advisors • The police • Public authorities, including the Financial Supervisory Authority, the Data Protection Authority, the Registration, Domains and VAT Administration, the Labour Inspectorate (*Inspection du Travail et des Mines*), the Centre for Equal Treatment, the Regulation Institute, the Direct taxation administration.	•

3 INFORMATION TO THE WHISTLEBLOWER

If you submit a report, access to your data and any information that can lead to your identification is only available to the competent persons within Netcompany's Whistleblower Arrangement. This information may be disclosed to third parties only in cases where it is required by EU or Luxembourg law, in the context of investigations by competent authorities or in the context of legal proceedings.

4 INFORMATION TO THE REPORTED PERSON AND RECTIFICATION

If you are subject to a report submitted through the Whistleblower Arrangement, you will be notified as soon as possible after an initial investigation has taken place and all relevant evidence is secured. In this connection, you will receive information about:

- The identity of the person(s) who is/are responsible for the investigation of the report
- A description of the contents of the report

As mentioned below in the section about your general rights, you have a right of access to the report that was submitted about you. However, your right to access to the report might be limited in accordance with the Luxembourg Whistleblower Law.

You also have the right to request rectification of the information in the report if you believe this to be false, misleading, or incomplete. If your request in this respect cannot be met, the information will be supplemented with your comments.

5 CONSEQUENCES OF THE PROCESSING

Reports and investigation of reports to the Whistleblower Arrangement may have significant consequences for the person who is reported, as reports concern violations or suspected violations of the law, as further outlined in the separate guidelines for the Arrangement.

Likewise, a report to the Whistleblower Arrangement may have significant consequences for the person who has submitted the report in case of a deliberately false report. Such cases may have criminal consequences.

6 TRANSFERS TO COUNTRIES OUTISE THE EU/EEA

Your personal data will not be transferred to countries outside the EU/EEA.

7 YOUR GENERAL RIGHTS

You have the following rights:

- You have the right to withdraw your consent at any time, without affecting the lawfulness of processing based on consent before its withdrawal.
- You have the right to request access to and rectification or deletion of your personal data.
- You also have the right to object to the processing of your personal data and have the processing of your personal data restricted.
- You have the right to receive the personal information provided by yourself in a structured, commonly used and machine-readable format (data portability).
- You may always lodge a complaint with a data protection supervisory authority, e.g. The Luxembourg Data Protection Authority (*Commission Nationale pour la Protection des Données*) at the following address: 15, Boulevard du Jazz, L-4370 Belvaux, Grand Duchy of Luxembourg.

You are furthermore entitled to dispute our processing of your personal data in the following events:

- If our processing of your personal data is based on the GDPR, Article 6.1 (f) (balancing of interests), see above under legal basis for the processing, you are, at any time, entitled to object on grounds relating to your particular situation at any time to the processing of your personal data.

There may be conditions or limitations on these rights as foreseen by the GDPR, e.g., you may not be entitled to deletion of your personal data in a specific case – this depends on the specific circumstances of the processing activities.

You can make use of your rights by contacting privacy@netcompany.com.

8 IT POLICY

For employees of Netcompany, reference is made to Netcompany's Employee Handbook containing information on « Acceptable Use of Information Systems Policy of NETCOMPANY S.A.».

9 QUESTIONS

If you have any questions regarding this policy, please feel free to contact privacy@netcompany.com.

Last updated on or before May 2025