Netcompany

Whistleblower Procedure

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1 INTRODUCTION AND PURPOSE

1.1 This is a description of the procedure to be observed in connection with the receipt and processing of reports submitted through the whistleblower arrangement (hereinafter referred to as the "**Whistleblower Arrangement**") of the Netcompany S.A. (Belgium) (hereinafter referred to as "**Netcompany Belgium**").

1.2 The purpose of this procedure is to ensure that the group of persons of the Whistleblower Unit at Netcompany Belgium and who are in charge of the case administration, etc. in connection with reports, are familiar with the procedure to be observed in this respect and have such knowledge of the Whistleblower Arrangement to ensure that reports are processed by the right persons and within the framework of the Whistleblower Arrangement.

1.3 At the same time, this procedure aims at providing proof of Netcompany Belgium having established a Whistleblower Arrangement and ensuring a process where Netcompany Belgium will provide written documentation of its follow-up on the reports.

1.4 Pursuant to Articles 11 §2 and 57 of the Belgian Act of November 28, 2022 on the protection of reporters of breaches of Union or national law established within a legal entity in the private sector (hereinafter referred to as "Belgian Whistleblower Act"), Netcompany Belgium is, as of 15 February 2023 obliged to establish a Whistleblower Arrangement.

2 WHO CAN USE THE ARRANGEMENT?

2.1 The Whistleblower Policy of Netcompany Belgium describes the group of persons (hereinafter referred to as the "**Whistleblower**") who may file reports through the Whistleblower Arrangement.

2.2 Netcompany's Whistleblower Policy can be found here**:** https://netcompany.com/Whistleblower/.

3 WHAT MAY BE REPORTED THROUGH THE ARRANAGEMENT?

3.1 The Whistleblower Arrangement is open to reports regarding violations of Union law within the material scope of application of the Belgian Whistleblower Act as well as reports otherwise regarding serious offences or other serious issues.

3.2 Netcompany Belgium's Whistleblower Policy contains a detailed description of what may be reported through the Whistleblower Arrangement.

4 REPORTING CHANNEL

4.1 Written reports are submitted through Plesner's Whistleblower Arrangement that can be found here: Plesner Whistleblower.

5 WHISTLEBLOWER UNIT

5.1 Netcompany Belgium has appointed a unit responsible for the receipt and monitoring of the reports (hereinafter referred to as "**Whistleblower Unit**") consisting of two lawyers from Plesner as well as an impartial group of persons at Netcompany Belgium**.**

5.2 The Whistleblower Unit is divided into two sub-groups.

5.3 The first sub-group of the Whistleblower Unit consists of persons who are independent of the daily management. Generally, it is the first sub-group of the Whistleblower Unit that will receive the report and carry out the preliminary investigations in this respect.

5.4 The second sub-group of the Whistleblower Unit consists of persons who are part of the daily management and who can make decisions on behalf of Netcompany Belgium, e.g. when this is relevant with respect to any sanctions.

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5.5 Exhibit 5.5 to this Whistleblower Procedure contains a list of the agreed group of persons forming part of the Whistleblower Unit of Netcompany Belgium.

5.6 The Whistleblower Unit will be in charge of the following tasks:

(i) receive the reports and be in contact with the Whistleblower;

(ii) follow-up on the reports;

(iii) give feed-back to the Whistleblower.

5.7 Plesner must be informed of any resignations or replacements within the Whistleblower Unit to be able to make an assessment of the substituting person(s). In this connection, Netcompany Belgium must contact Jacob Falsner (jfa@plesner.com).

5.8 Any replacement within the group of persons in the Whistleblower Unit must be confirmed to Plesner by two existing members of the Whistleblower Unit.

5.9 Every third month, Plesner's contact person at Netcompany Belgium with regard to the Whistleblower Arrangement will receive an email from Plesner requesting the contact person to check that the group of persons in the Whistleblower Unit is the same or whether any replacements have to be registered.

6 PROCEDURE

6.1 Plesner – Responsible for the receipt of reports

6.1.1 Written reports are received by two lawyers at Plesner. Plesner acknowledges receipt of the report to the Whistleblower within seven (7) days from the day of receipt.

6.1.2 Then, Plesner will conduct a high-level assessment of the report in order to determine whether the report falls within the scope of application of the Whistleblower Arrangement. Subsequently, Plesner will forward the report to the two first persons on the list of the first sub-group of the Whistleblower Unit (hereinafter referred to as "**Case Managers**").

6.1.3 Before forwarding the report to the relevant persons within the Whistleblower Unit at Netcompany Belgium, Plesner will make a capacity assessment of the persons of the Whistleblower Unit who are able to process the report in order to ensure, to the extent possible, that the two envisaged recipients of the report are not involved in the reported case.

6.1.4 If one of the envisaged recipients ought not to receive the report, Plesner will choose the next person on the list of the first sub-group of the Whistleblower Unit. If there are no suitable recipients on the list, the report will be forwarded to two persons on the list of the second sub-group of the Whistleblower Unit.

6.2 Case Managers at Netcompany Belgium

6.2.1 The report forwarded by Plesner will be processed by the Case Managers, see however sections 62.2 and 6.2.3. The Case Managers may jointly decide that the specific case management is to be performed by only one of the Case Managers.

6.2.2 The person or persons appointed as "Case Manager(s)" are in any case obliged to ensure that the report does not concern themselves, neither directly nor indirectly, and that the reported issue is otherwise suitable to be treated within the Whistleblower Arrangement, see section 3.

6.2.3 Subsequently, the Case Managers must follow up on the report and further investigate the reported case, including an assessment as to which steps are required in this respect.

6.2.4 When a preliminary investigation has been carried out and all relevant evidence has been secured, the Case Managers will inform the person concerned in this respect according to section 6.3.

6.2.5 The Case Managers must ensure that the Whistleblower receives feedback soonest possible. If it is not possible to provide feedback within at least three (3) months following the receipt of the report, the Case Managers must inform the Whistleblower accordingly. For further particulars, see section 6.4.

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6.2.6 All reports will be investigated. However, if a case is considered to be manifestly unfounded, no further investigation will take place. Reports falling outside the scope of the Whistleblower Arrangement, but not appearing to be unfounded, will be closed immediately and forwarded to the Legal Director of Netcompany Belgium. In this connection, the Case Managers must inform the Whistleblower that the report falls outside the scope of the Whistleblower Arrangement.

6.2.7 The Case Managers are authorised to engage internal and external assistance in connection with the investigation of reports, including IT support, investigative and legal assistance, to the extent this is deemed to be strictly necessary by the Case Managers. Before engaging assistance outside the Whistleblower Unit, the Case Managers are to consult a person from the second group of the Whistleblower Unit. In that case, the Case Managers must ensure beforehand that the relevant person from the second group of the Whistleblower Unit is not disqualified.

6.2.8 When involving persons outside the Whistleblower Unit, the Case Managers must ensure that the provisions under section 10 are observed.

6.3 Information to the Person Concerned

6.3.1 When a preliminary investigation has been carried out and all relevant evidence has been secured, the Case Managers will inform the person concerned (i.e. the natural or legal person who is referred to in the report as a person to whom the breach is attributed or with whom that person is associated), among others, of the following:

- the identity of the Case Manager(s) who are responsible for the investigation of the report, and
- the issues of the report.

6.3.2 Pursuant to the Belgian Whistleblower Act, the reported person is furthermore entitled to protection of his or her identity during the investigation and has a right to effective defense. These rights may not be waived by agreement to the detriment of the person concerned.

6.3.3 Under certain circumstances, the person concerned will also have the right of access to information about the Whistleblower's identity where necessary for the reported person to exercise his or her right to an effective defense (see section10.1.3).

6.3.4 Netcompany Belgium can decide to grant the person concerned further rights, which provide better protection than according to the Belgian Whistleblower Act, provided that the rights do not conflict with the rights of the Whistleblower.

6.3.5 Otherwise, Netcompany Belgium will observe the rights of the person concerned pursuant to the General Data Protection Regulation. Further information on the rights of the person concerned can be found in the Privacy Policy for Whistleblower Arrangement for Netcompany Belgium that can be found: https://netcompany.com/whistleblower/.

6.4 Feedback to the Whistleblower

6.4.1 he Whistleblower must as soon as possible and in principle within three (3) months following the receipt of the report receive feedback from the Case Managers. This may, for instance, be information about the progress and result of the investigation, including the measures that have been taken or are envisaged to be taken.

6.4.2 The feedback to the Whistleblower must be provided in compliance with relevant legislation applicable from time to time, including the rules under data protection law. Thus, the Case Managers must in connection with providing feedback, observe the relevant statutory rules on confidentiality and protection of personal data, which may entail limitations in relation to the contents of the feedback that the Whistleblower is entitled to receive. In this connection, it is emphasized that the identity of the Whistleblower and any other information from which the identity of the Whistleblower may be directly or indirectly deducted, will not be disclosed to anyone beyond the Whistleblower Unit competent to receive or follow up on reports, without the explicit consent of the Whistleblower (see section 10.2).

6.4.3 If an extension of the timeframe for the feedback is required, where necessary due to the specific circumstances of the case, in particular the nature and complexity of the report, the Whistleblower must be informed in this respect.

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7 REPORTING

7.1 Every reported case must be completed with a written statement containing a conclusion and/or recommendation regarding any further action on basis of the report.

7.2 The statement is forwarded to the Chairman of the Board of Directors and the Legal Director of Netcompany Belgium. Prior to this, it must be ensured that the envisaged recipients of the statement are not involved in the reported case. The conclusion/recommendation could be:

- The case is closed due to being manifestly unfounded.
- The case is closed with a reprimand.
- The case is closed with other employment-related consequences (summary dismissal/termination of employment).
- The case is conveyed to the police for criminal investigation.
- The case is conveyed to other authorities.
- The case is conveyed to an attorney for legal investigation.

7.3 The statement must be prepared in compliance with the relevant legislation applicable from time to time. Consequently, the statement may only contain a general description of the report, the measures and the conclusion - with due consideration of the statutory duties of confidentiality and the rules under data protection law.

7.4 Netcompany Belgium will keep the statements in accordance with the documentation requirements under the Belgian Whistleblower Act.

8 CONFIDENTIALITY

8.1 Case Managers and persons engaged to assist the Case Managers, see section 6.2, are obliged to keep confidential all information they receive during the investigation.

8.2 Prior to the investigation, the Case Managers and the persons engaged to assist the Case Managers must sign a confidentiality agreement.

9 ANONYMITY

9.1 Netcompany Belgium always encourages the Whistleblower to state his or her name when submitting a report so that the Case Managers are able to ask clarifying questions and subsequently provide feedback on the further course of the investigation. Plesner will make a communication module available, allowing the Whistleblower to communicate with Plesner for the purpose of providing additional information about the reported issue., which Plesner will then pass on to the Case Managers. However, if the Whistleblower has chosen not to be anonymous, the Case Managers will take steps to ensure that the communication takes place through ordinary channels and directly between the Case Managers and the Whistleblower.

9.2 A Whistleblower reporting through the Whistleblower Arrangement may choose to submit the report anonymously. By means of a communication module, the Whistleblower can provide Plesner with additional information and remain anonymous. The Case Managers will coordinate with Plesner regarding the need to ask additional questions, etc. through the communication module.

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10 PROTECTION OF THE WHISTLEBLOWER

10.1 In General

10.1.1 Protection against retaliation is described in detail in Netcompany Belgium's Whistleblower Policy.

10.1.2 The identity of the Whistleblower, and any other information from which the identity of the Whistleblower may be directly or indirectly deducted, will not be disclosed to anyone beyond the Whistleblower Unit competent to receive or follow up on reports, without the explicit consent of the Whistleblower.

10.1.3 However, the Whistleblower's identity and any other information referred to in Section 10.1.2 may be disclosed only where this is a necessary and proportionate obligation imposed by Union or Belgian law in the context of investigations or judicial proceedings, including with a view to safeguarding the rights of defense of the person concerned.

10.1.4 If the identity of the Whistleblower is disclosed without consent in accordance with Section 10.1.3, the Whistleblower must be informed before his or her identity is disclosed, unless such information would jeopardize the related investigations or judicial proceedings.

10.1.5 Other information from the report, i.e. information not revealing the identity of the Whistleblower, will only be disclosed to persons outside the Whistleblower Unit as part of a follow-up on the report or for the purpose of preventing a potential offence in relation to the issues covered by the Whistleblower Arrangement. It is not a requirement that the Whistleblower be informed of the disclosure of such information.

11 EXTERNAL WHISTLEBLOWER SYSTEM

11.1 A Whistleblower who intends to submit a report under the Whistleblower Arrangement may instead choose to file the report through the external whistleblower system of the relevant Belgiancompetent authorities. More information is detailed in the Whistleblower Policy and can be found on the website of the federal Ombudsman: https://www.federaalombudsman.be/nl/klokkenluiders (Dutch) or https://www.federaalombudsman.be/fr/lanceurs-dalerte (French).

11.2 Netcompany Belgium encourages Whistleblowers to first use the internal Whistleblower Arrangement and emphasizes that the reports will be effectively addressed without risk of retaliation. However, it is also emphasized that the Whistleblower is free to choose the most appropriate reporting channel depending on the individual circumstances of the case.

12 DATA SECURITY AND DATA STORAGE

12.1 Netcompany Belgium will register all reports received under the Whistleblower Arrangement. The registration takes place in accordance with the provisions of the Belgian Whistleblower Act. Netcompany Belgium will store a report as long as necessary and proportionate in order to comply with the requirements imposed by Belgian law.

12.2 Netcompany Belgium and Plesner will process all information reported through the Whistleblower Arrangement, including information on persons who are the subjects of a report, in accordance with applicable law in force at any time.

12.3 All reports will be stored properly, and it will only be possible for relevant persons of the Whistleblower Unit to access the information.

12.4 In principle, reports will be deleted from the Whistleblower Arrangement 45 days after Netcompany Belgium has finalized the investigation, unless Netcompany Belgium has legitimate grounds to continue the storage, e.g. if required by other legislation or if there is reason to believe that the report may be corroborated by subsequent reports on the same issue.

12.5 If the matter is reported to the police or another authority, the case will be closed in the Whistleblower Arrangement immediately after the case has been closed by the authorities in question.

12.6 If - on basis of the collected data - a disciplinary sanction is implemented against the r person concerned, or if there are other grounds justifying and requiring the continued storage of the data on the person concerned, such data will be stored, where an employee is involved, in the employee's personnel file.

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12.7 Otherwise, the information is stored in accordance with the deletion policy that is included in the general Privacy Notice of Netcompany Belgium.

13 PERSONAL DATA AND RIGHT TO BE INFORMED AND RIGHT OF ACCESS

13.1 Any processing of personal data under the Whistleblower Arrangement shall be carried out in accordance with the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC and applicable Belgian privacy laws.

13.2 Any processing of personal data that takes place under the Whistleblower Arrangement is carried out in order to fulfil the legal obligation to establish reporting channels and to take the necessary measures to monitor the reports. The aforementioned processing of personal data shall include, in particular, any information relating to breaches in the context of reporting. The transfer to the competent supervisory and investigative authorities of the information contained in the reports, which may be used as evidence in administrative, civil and criminal investigations and proceedings, is permitted.

13.3 Netcompany Belgium shall take appropriate technical and organizational measures to ensure that, during the submission and monitoring of the reports, the personal data necessary and appropriate for the achievement of the purposes of the Whistleblower Arrangement are collected.

13.4 Personal data which are obviously not related to the handling of a specific report, or they are excessive, are not collected, and if they have been accidentally collected, they are deleted without delay.

14 REVISIONS HISTORY

14.1 This procedure has been updated on or before: *May 2025.*

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