Netcompany

# Whistleblower Procedure

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## Document history

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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 "**Arrangement**") of Netcompany S.A. (hereinafter referred to as "**Netcompany**").

1.2 The purpose of this procedure is to ensure that the group of persons at Netcompany 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 Arrangement to ensure that reports are processed by the right persons and within the framework of the Arrangement and pursuant to Luxembourg law of 16 May 2023 implementing Directive (UE) 2019/1937 on the protection of persons who report breaches of Union law (the "**Whistleblowing Directive**") which entered into force on 21 May 2023 (hereinafter referred to as the "**Whistleblower Law**")

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

# 2 WHO CAN USE THE ARRANGEMENT?

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

2.2 Netcompany's Whistleblower Policy can be found here: Whistleblower | Netcompany.

# 3 WHAT MAY BE REPORTED THROUGH THE ARRANGEMENT?

3.1 The Arrangement is open to reports regarding violations of EU law within the scope of application of the Whistleblower Directive as well as reports otherwise regarding serious offences or other serious matters.

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

# 4 REPORTING CHANNEL

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

https://whistleblower.plesner.com/client/NetcompanyLuxembourg.

# 5 WHISTLEBLOWER UNIT

5.1 Netcompany has appointed a whistleblower unit consisting of two lawyers from the Law Firm Plesner ("**Plesner**") as well as of an impartial group of persons at Netcompany (together the "**Whistleblower Unit**")**.**

5.2 The Whistleblower Unit is divided into two sub-groups (in addition to the lawyers from Plesner).

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 from Plesner 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, 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 the Netcompany.

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 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.

Every third month, Plesner's contact person at Netcompany 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

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 at the latest.

6.1.2 Then, Plesner will assess the report in order to determine whether the report falls within the scope of application of the 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, Plesner will make a legal capacity assessment 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.

6.1.5 The Managing Director of Netcompany will be informed of reports and investigations of a more serious nature.

## 6.2 Case Managers at Netcompany

6.2.1 The report forwarded by Plesner will be processed by the Case Managers, see sections 6.2.2 and 6.2.3. se. 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 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.

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

6.2.5 The Case Managers must ensure that the Whistleblower receives feedback the soonest possible and at the latest within three (3) months following the acknowledgment of receipt of the report pursuant to section 6.2.. For further particulars, see section 6.4. The Case Managers must ensure that the feedback to the Whistleblower comes from Netcompany.

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 Arrangement, but not appearing to be unfounded, will be closed immediately and forwarded to Netcompany's Legal Director. In this connection, the Case Managers must inform the Whistleblower that the report falls outside the scope of the Arrangement.

6.2.7 The Case Manager is 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 Manager and subject to protecting the confidentiality of the Whistleblower's identity and the legal provisions on the protection of personal data. Before engaging assistance outside the Whistleblower Unit, the Case Manager is to consult a person from the second group of the Whistleblower Unit. In that case, the Case Manager must ensure beforehand that the relevant person from the second group of the Whistleblower Unit is not disqualified.

## 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 person reported under the Arrangement, 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 Whistleblower Law, the reported person is furthermore entitled to protection of his or her identity during the case management and has a right to effective defence. These rights may not be waived by agreement to the detriment of the reported person.

6.3.3 Under certain circumstances, the reported person 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 defence (see section 10.3).

6.3.4 Otherwise, Netcompany will observe the rights of the person concerned pursuant to the General Data Protection Regulation. Further information on the rights of the reported person can be found in the Privacy Policy for Whistleblower Arrangement that can be found under Netcompany.

## 6.4 Feedback to the Whistleblower

6.4.1 The Whistleblower must as soon as possible and within three (3) months following the acknowledgment of 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 may only be revealed (directly or indirectly) if the conditions pursuant to the Whistleblower Law are fulfilled in this respect (see section 1).

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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 Managing Director and the Legal Director of Netcompany. 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 (including termination of employment with or without notices).
- 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 will keep the statements in accordance with the documentation requirements under the Whistleblower Law.

# 8 CONFIDENTIALITY

8.1 Case Managers and persons engaged to assist the Case Managers, see section 6.3, 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 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 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 Protection against retaliation is described in detail in Netcompany's Whistleblower Policy.

10.2 Information about the identity of the Whistleblower, or any other information that directly or indirectly may reveal the Whistleblower's identity, may only be disclosed to other persons than the Whistleblower Unit after having obtained prior explicit consent from the Whistleblower.

10.3 However, information on the Whistleblower's identity may be revealed without consent to other public authorities where this is necessary for the prevention of offences, or with a view to safeguarding the rights of defence of the persons concerned. The right of defence of the person concerned will, inter alia, be relevant in connection with such person's right to information in criminal cases.

10.4 If the identity of the Whistleblower is disclosed without consent, the Whistleblower must be informed accordingly, including of the reasons for such disclosure, unless such information would jeopardize the related investigations or judicial proceedings.

10.5 Also, the identity of the Whistleblower can be revealed in connection with any subsequent legal proceedings concerning the reported issue.

10.6 If the Whistleblower has deliberately revealed his or her identity in connection with a publication of the reported matter, the special considerations regarding the protection of the Whistleblower's identity are not applicable. In such cases, information on the Whistleblower's identity may be passed on pursuant to the rules under the General Data Protection Regulation.

10.7 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 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 Arrangement is strongly encouraged to make an internal report in accordance with section 7 to ensure the report is handled in the fastest and most efficient manner. However, Whistleblower(s) may instead choose to file the report through the external whistleblower system of one of the twenty two (22) competent authorities listed below:

1) La Commission de surveillance du secteur financier;
2) Le Commissariat aux assurances;
3) L'autorité de la concurrence;
4) L'Administration de l'enregistrement, des domaines et de la TVA;
5) L'Inspection du travail et des mines;
6) La Commission nationale pour la protection des données;
7) Le Centre pour l'égalité de traitement;
8) Le Médiateur dans le cadre de sa mission de contrôle externe des lieux où se trouvent des personnes privées de liberté;
9) L'Ombudsman fir Kanner a Jugendlecher;
10) L'Institut luxembourgeois de régulation;
11) L'Autorité luxembourgeoise indépendante de l'audiovisuel;
12) L'Ordre des avocats du Barreau de Luxembourg et l'Ordre des avocats du Barreau de Diekirch;
13) La Chambre des notaires;
14) Le Collège médical;
15) L'Administration de la nature et des forêts;
16) L'Administration de la gestion de l'eau;
17) L'Administration de la navigation aérienne;
18) Le Service national du Médiateur de la consommation;
19) L'Ordre des architectes et des ingénieurs-conseils;
20) L'Ordre des experts-comptables;
21) L'Institut des réviseurs d'entreprises;
22) L'Administration des contributions directes.

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11.2 The Reporting Office ("Office des signalements") is the competent body in Luxembourg, should the Whistleblower require any guidance on how to report a breach.

# 12 DATA SECURITY AND DATA STORAGE

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

12.2 Netcompany and Plesner will process all information reported through the 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 Arrangement 45 days after Netcompany has finalized the processing, unless Netcompany 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 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 reported person, 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.

12.7 Otherwise, the information is stored in accordance with Netcompany's deletion policy.

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