WHISTLEBLOWER POLICY REGARDING

NETCOMPANY WHISTLEBLOWER ARRANGEMENT

Dated: **26 August 2025**

WHISTLEBLOWER POLICY

1 INTRODUCTION AND PURPOSE

1.1 This Whistleblower Policy describes the purpose of Netcompany Poland Sp. z o.o. (hereinafter referred to as "Netcompany") having introduced an internal procedure for reporting violations and taking subsequent actions (hereinafter referred to as the "Whistleblower Arrangement" or the "**Arrangement**"), how it works, who can make use of the Arrangement, and what may be reported through the Arrangement. The Procedure regarding Whistleblower Arrangement constitutes the Attachment to this Whistleblower Policy.

1.2 The purpose of the Arrangement is to ensure that a Whistleblower, as defined in this Whistleblower Policy, can swiftly and confidentially, through a special, independent and autonomous channel, report violations or potential violations within the scope of the Polish Act on the Protection of Whistleblowers (hereinafter referred to as the "**Whistleblower Act**"), allowing an independent and autonomous whistleblower unit to assess which steps are required in this respect.

1.3 Pursuant to Article 24 of the Whistleblower Act, Netcompany is as of 25 September 2024 obliged to establish the Arrangement,

2 WHO CAN USE THE ARRANGEMENT?

2.1 The Arrangement can be used by persons who report information on violations to which the person in question has gained access in connection with his or her work-related activities, in particular, who belong to the following categories of persons (hereinafter referred to as "**Whistleblower**"):

(i) Employees

(ii) Personnel employed under civil law contracts

(iii) Entrepreneurs

(iv) Shareholders and members of the executive board, board of directors, or similar governing body in an undertaking, commercial proxies.

(v) Volunteers

(vi) Paid or unpaid trainees

(vii) Interns

(viii) Persons working under the supervision and management of contracting parties, subcontractors, and suppliers.

(ix) Persons who are reporting or publishing information to which they have gained access in a work-related relationship that has ceased since then.

(x) Persons whose work-related relationships have not commenced, who report information on violations to which they have gained access during the course of the recruitment process or other pre-contractual negotiations.

(xi) Other persons mentioned in the Whistleblowers Act

2.2 Persons not covered by section 2.1 cannot file reports under the Arrangement but have to report through ordinary communication channels. If the conditions are otherwise fulfilled in this respect, reports can be filed through the external whistleblower system of the Polish Commissioner for Human Rights or other public bodies, as described in section 10.

3 WHAT MAY BE REPORTED THROUGH THE ARRANGEMENT?

3.1 The Arrangement is open for reports regarding violations covered by section 3.3.

3.2 "Violations" means acts or omissions that

a) are illegal within the scope comprised by section 3.4; or

b) allow circumventions of the law within the scope comprised by section 3.4.

3.3 Any information may be reported, including reasonable suspicion about actual or potential violations or serious matters comprised by section 3.4 which have occurred or most probably will occur at Netcompany, as well as any attempts to cover up such violations.

3.4 The report must concern violations or potential violations within the scope of the Whistleblower Act, i.e. which pertain to:

- Public procurement
- Money-laundering and financing terrorism
- Product safety and compliance
- Transport safety
- Food and feed safety
- Animal health and welfare
- Protection of the environment
- Public health
- Consumer protection
- Protection of privacy and personal data
- Security of network and information systems
- Corruption
- Services, products and financial markets
- Environmental protection
- Radiological protection and nuclear safety
- Financial interests of the State Treasury of the Republic of Poland, local government units and the European Union
- The internal market of the European Union, including public law principles of competition and state aid and taxation of legal persons
- Constitutional freedoms and rights of persons and citizens - occurring in the relations of an individual with public authorities and not related to the areas indicated above

3.5 The Arrangement may only be used for reporting violations or potential violations in relation to the issues described in section 3.4 that have occurred or most probably will occur in Netcompany's organisation, committed for instance by employees, executive board, or members of the board of directors of Netcompany**.** In connection with reports on incidents committed by Netcompany, please note that such incidents may be reported although the incident cannot be attributed to an individual person but may be due to a basic systemic failure at Netcompany.

3.6 Offences that are not comprised by the Arrangement must be reported through ordinary communication channels. If the conditions are otherwise fulfilled in this respect, reports can be filed through the external whistleblower system of the Polish Commissioner for Human Rights or other public bodies, as described in section 10.

4 CONTENTS OF THE REPORT

4.1 To facilitate further investigation of the reported issue, and to be able to identify the offence, it is important that the Whistleblower describes the offence in the best possible way. It is thus not

possible to make any further investigations of a report if the report is not specified or if it only contains very general allegations without any further clarification.

4.2 Therefore, it is important that the Whistleblower - to the utmost extent - provides the following information:

- a description of the matter;
- the person(s) involved;
- whether others are aware of the suspicion about the matter;
- whether the executive board knows about the matter;
- whether documents exist that support the matter;
- whether and where further information may be found about the matter;
- for how long the matter has gone on; and
- whether the Whistleblower knows about any attempts to hide the offence.

4.3 Manifestly unfounded reports will not be investigated further.

5 HOW CAN A REPORT BE SUBMITTED AND WHO IS TO RECEIVE THE REPORT?

5.1 Netcompany has authorized Plesner Law Firm (hereinafter "Plesner") to receive the reports, confirm receipt thereof, as well as provide general information on the Whistleblower Arrangement.

5.2 Netcompany has appointed a whistleblower unit that

(a) will be in contact with the Whistleblower;
(b) will follow-up on the reports; and
(c) give feedback to the Whistleblower.

5.3 The whistleblower unit in charge of the tasks mentioned in section 5.1 consists of an impartial person or group of persons at Netcompany.

5.4 Written reports containing contact address (e-mail or correspondence address) of the Whistleblower are submitted through Plesner's Whistleblower Arrangement that can be found on Netcompany's website and intranet:

https://whistleblower.plesner.com/direct.aspx?c=NetcompanyPoland

Written reports containing contact address (e-mail or correspondence address) of the Whistleblower may be also be sent by letter to the address: Amerika Plads 37, 2100 Copenhagen Denmark: "Confidential. Netcompany Whistleblower Arrangement, att. Jacob Falsner".

5.5 Written reports are received by two lawyers at Plesner Law Firm. Plesner will make a legal capacity assessment of the persons of the whistleblower unit who are able to process the report, after which the report will be forwarded to the relevant persons (hereinafter referred to as "**Case Managers**") at Netcompany. If the whistleblower unit is disqualified from processing the report, a temporary ad hoc whistleblower unit from Netcompany will be appointed.

5.6 It is only possible to submit written reports under the Arrangement.

5.7 The whistleblower unit will treat all written reports as confidential. Only persons with written authorisation from Netcompany may be permitted to receive and verify reports, take follow-up actions and process personal data of persons involved. Authorised persons are obliged to maintain confidentiality in the scope of information and personal data obtained as part of the receipt and

verification of reports and taking follow-up actions, even after the termination of the employment relationship or other legal relationship within the framework of which they performed this work, including lawyer's cooperation with Plesner Law Firm.

6 ANONYMITY

6.1 Netcompany 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. However, in case of reports filed via Plesner's Whistleblower Arrangement, anonymous communication between Plesner and a Whistleblower who chooses to be anonymous is possible (see section 6.4 and 6.5).

6.2 If the Whistleblower chooses to submit an anonymous report via Plesner's Whistleblower Arrangement, it is recommended - to ensure full anonymity - that the Whistleblower uses a private PC or, for instance, a PC located at a public library.

6.3 Plesner (acting on behalf of Netcompany) will make a communication module available in Plesner's Whistleblower Arrangement, 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.

6.4 If the Whistleblower chooses to submit an anonymous report via Plesner's Whistleblower Arrangement, it is possible for the Whistleblower to communicate through the communication module. The Whistleblower can provide additional information through the communication module and remain anonymous. In connection with the reporting, a one-off code is generated which, in order to safeguard the anonymity, cannot be re-created. Therefore, it is **important** that the Whistleblower keeps the code and remembers to log on the communication module to communicate with the whistleblower unit.

6.5 The communication module can be accessed through the above-mentioned link under the Arrangement (see section 5.4) to log on the communication module. If the Whistleblower chooses to be anonymous, it is important that the Whistleblower regularly enters the communication module to check whether Netcompany has asked any questions. If the Whistleblower is anonymous, Netcompany is not able to come into contact with the Whistleblower in any other ways, for instance to inform the Whistleblower that additional questions etc. have been submitted.

6.6 Reports submitted in paper form may also be anonymous, however, in this case Netcompany may have no possibility to contact the Whistleblower. Hence, the Whistleblower may not receive the confirmation of receipt of the report or feedback following investigation. Also, if the Whistleblower provides no contact data, it may turn out impossible to properly analyse the case and conduct relevant investigation.

7 INFORMATION TO THE WHISTLEBLOWER

7.1 The Whistleblower will receive:

- an acknowledgement of receipt of the report within three (3) days of that receipt; and
- feedback soonest possible and in principle within three (3) months from the acknowledgement of receipt of the report.

7.2 "Feedback" means a notification about the measures planned or taken by Netcompany to assess the correctness of the allegations made in the report and, where relevant, to counter the reported offence. The feedback provided by the whistleblower unit must, at any time, observe the rules under data protection law, which may entail limitations in relation to the contents of the feedback to the Whistleblower.

8 INFORMATION TO AND PROTECTION OF THE PERSON CONCERNED

8.1 The reported person will not be informed of being the subject of the report for as long as it is likely to render impossible or seriously impair the achievement of the objectives of the investigation. After that time and in particular after a preliminary investigation has taken place and all relevant evidence has been secured, the reported person will for instance be informed about:

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

8.2 Pursuant to the Whistleblower Act, the reported person is 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.

8.3 Under certain circumstances, the reported person will also have the right of access to information about the Whistleblower's identity. Otherwise, Netcompany observes the rights of the reported person under the General Data Protection Regulation. Reference is made to Netcompany's Privacy Policy for the Whistleblower Arrangement, which can be found at https://www.netcompany.com/int/Whistleblower. The Privacy Policy contains further information on the processing of personal data and the rights of the data subject.

9 PROTECTION OF THE WHISTLEBLOWER

9.1 Pursuant to the Whistleblower Act, Whistleblowers are protected against retaliation or threats thereof when submitting a report to the Arrangement or to the external whistleblowing system or when making public disclosure. Such protection only applies if the following conditions are fulfilled:

- The person submitting the report or making disclosure meets the conditions to be considered a whistleblower (see section 2).
- The Whistleblower had reasonable grounds to believe that the reported or disclosed information was correct at the time of reporting.
- The Whistleblower had reasonable grounds to believe that the reported or disclosed information falls under the scope of application of the Whistleblower Act (see section 3.4).

9.2 "Retaliation" means a direct or indirect act or omission in a work-related context that is caused by a report or public disclosure and that violates or may violate the rights of the whistleblower or causes or may cause unjustified harm to the whistleblower, including, among other, the groundless initiation of proceedings against the whistleblower, suspension, dismissal, demotion, or equivalent measures.

9.3 If the Whistleblower does not have reasonable grounds to believe that the reported information is correct and amounts to the violation mentioned in section 3.4 above, the Whistleblower is not protected against retaliation. Depending on the circumstances, the Whistleblower can be sanctioned with a fine, restriction of freedom or imprisonment if he or she has deliberately submitted false reports. If the Whistleblower is employed by Netcompany, it may also have employment-related consequences, entailing inter alia the summary dismissal of the Whistleblower.

9.4 In addition to the group of persons mentioned in section 2.1, the protection described in this section 9 also applies to the following persons or entities:

1) Persons and entities assisting the Whistleblower at submitting the report
2) Persons who are related with the Whistleblower and who risk being subject to retaliation in a work-related context (e.g. a colleague).

3) Undertakings and entities which the Whistleblower owns or works for or is otherwise connected with in a work-related context (e.g. an undertaking owned by the Whistleblower).

9.5 Information about the identity of the Whistleblower or any other information that directly or indirectly may reveal the Whistleblower's identity will only be disclosed to other persons than the whistleblower unit after having obtained prior explicit consent from the Whistleblower or if the Whistleblower submits a report without reasonable grounds to believe that the reported information is correct and amounts to the violation mentioned in section 3.4.

9.6 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 If the identity of the Whistleblower is disclosed without consent, the Whistleblower will be informed accordingly and be provided with the grounds for the disclosure, unless such information would jeopardize the related investigations or judicial proceedings.

9.7 The identity of the Whistleblower may also be revealed if this is an obligation imposed on Netcompany in connection with legal proceedings regarding the reported matter.

9.8 If the Whistleblower has deliberately revealed his or her identity in connection with a public disclosure 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.

9.9 Other information from the report, i.e. information not revealing the Whistleblower's identity, will only be disclosed to persons outside the whistleblower unit as part of a follow-up on the report including for the purpose of preventing a potential offence in relation to the issues described in section 3.4.

9.10 If the whistleblower unit collects additional information in connection with the processing of the report, which is considered irrelevant for the proper handling of the report, such information should be deleted within 14 days after it has been determined as irrelevant.

10 EXTERNAL WHISTLEBLOWER SYSTEMS

10.1 A Whistleblower who intends to submit a report under Arrangement may instead choose to file the report through the external whistleblower system of the Polish Commissioner for Human Rights or other relevant office or authority - for instance, if the Whistleblower fears retaliation. The external whistleblower system of the Polish Commissioner for Human Rights can be reached through at www.rpo.gov.pl. Details of the procedure applied by other bodies or authorities are specified in the Whistleblower Act and relevant procedures available at their websites. Report may also be made to the institutions, organizational units or bodies within the European Union if they are relevant considering the subject matter of the violation.

10.2 It is emphasized that the Whistleblower is free to choose to submit a report through the Arrangement or through the external whistleblower system as mentioned above.

11 DATA SECURITY AND DATA STORAGE

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

11.2 Netcompany and Plesner (on behalf of Netcompany) will process all information reported through the Arrangement, including information on persons reported through the Arrangement, in accordance with applicable law in force at any time.

11.3 All reports will be stored properly, and it will only be possible for relevant persons of the whistleblower unit to access the information.

11.4 A report falling outside the scope of the Arrangement will be immediately forwarded to Netcompany's General Counsel and closed in the Arrangement.

11.5 The personal data and documentation of reports are retained for a period of three years following the end of a calendar year, in which the subsequent actions or proceedings initiated in connection with these actions, were completed 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.

11.6 Otherwise, the information is stored in accordance with the deletion policy for Netcompany.

12 QUESTIONS

12.1 If you have any questions regarding this Whistleblower Policy, you are welcome to contact **[insert contact information]**.

13 UPDATING

13.1 This Whistleblower Policy has been updated on or before: **26 August 2025**

EXHIBIT 1 - WHISTLEBLOWER UNIT IN NETCOMPANY POLAND SP. Z O.O

	(1) **Anders Poulsen,** apo@netcompany.com**, board member and Group General Counsel**