Attachment to the Whistleblower Policy

PROCEDURE REGARDING

NETCOMPANY WHISTLEBLOWER ARRANGEMENT

Dated: **26 August 2025.**

procedure

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 the Netcompany Poland Sp. z o.o. (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 Whistleblower Arrangement to ensure that reports are processed by the right persons and within the framework of the Arrangement.

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.

1.4 Pursuant to Article 24 of the Polish Whistleblower Act, Netcompany is, as of 25 September 2024, obliged to establish the **Arrangement**.

2 REPORTING CHANNEL

2.1 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.

2.2 Written reports containing contact address (e-mail or correspondence address) of the Whistleblower are submitted through Plesner's Whistleblower Arrangement that can be found here:

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

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

3 WHISTLEBLOWER UNIT

3.1 Netcompany has appointed a whistleblower unit at Netcompany**.**

3.2 Exhibit 3.2 to this Whistleblower Procedure contains a list of the agreed group of persons forming part of the whistleblower unit of the Netcompany.

3.3 The whistleblower unit will be in charge of the following tasks:

(i) be in contact with the Whistleblower;

(ii) follow-up on the reports;

(iii) give feed-back to the Whistleblower.

3.4 Plesner must be informed of any resignations or replacements within the whistleblower unit. In this connection, Netcompany must contact Jacob Falsner (jfa@plesner.com).

4 PROCEDURE

4.1 **Plesner**

4.1.1 Written reports are received by two lawyers at Plesner. Plesner acknowledges receipt of the report to the Whistleblower within three (3) days.

4.1.2 Subsequently, Plesner will forward the report to the whistleblower unit (hereinafter referred to as "**Case Managers**").

4.1.3 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.

4.1.4 If the whistleblower unit is disqualified from processing the report, a temporary ad hoc whistleblower unit from Netcompany will be appointed.

4.2 Case Managers at Netcompany

4.2.1 The report forwarded by Plesner will be processed by the Case Managers, see however sections 4.1.2 - 4.1.4. The Case Managers may jointly decide that the specific case management is to be performed by only one of the Case Managers.

4.2.2 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.

4.2.3 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.

4.2.4 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 4.3.

4.2.5 The Case Managers must ensure that the Whistleblower receives feedback soonest possible and at least within three (3) months following the confirmation of receipt of the report.

4.2.6 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 General Counsel. In this connection, the Case Managers must inform the Whistleblower that the report falls outside the scope of the Arrangement.

4.2.7 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.

4.2.8 When involving persons outside the whistleblower unit, the Case Managers must ensure that the provisions under section 6 are observed.

4.3 Information to the Person Concerned

4.3.1 The Person Concerned 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 subsequent investigation. After that time and in particular 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.

4.3.2 Pursuant to the Whistleblower Act, 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.

4.3.3 Under certain circumstances, the reported person will also have the right of access to information about the Whistleblower's identity.

4.3.4 Netcompany can decide to grant the reported person further rights, which provide better protection than according to the Polish Whistleblower Act, provided that the rights do not conflict with the rights of the Whistleblower.

4.3.5 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 at https://www.netcompany.com/int/Whistleblower.

4.4 Feedback to the Whistleblower

4.4.1 The Whistleblower must as soon as possible and in principle within three (3) months following the confirmation 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.

4.4.2 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 under the Arrangement may only be revealed (directly or indirectly) if the conditions pursuant to the Whistleblower Act are fulfilled in this respect (see section **Error! Reference source not found.**).

5 REPORTING

5.1 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.

5.2 The statement is forwarded to the Chairman of the Board of Directors and the General Counsel 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 (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.

5.3 The content of the statement should be compliant with the relevant legislation. 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.

5.4 Netcompany will keep the statements in accordance with the documentation requirements under the Whistleblower Act.

6 CONFIDENTIALITY

6.1 Case Managers and persons engaged to assist the Case Managers, see section 4.2, are obliged to keep confidential all information they receive during the investigation.

6.2 Prior to the investigation, the Case Managers and the persons engaged to assist the Case Managers must sign a confidentiality agreement and receive a written authorization of Netcompany to engage in handling the reports.

7 ANONYMITY

7.1 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. If the Whistleblower choses to remain anonymous, Netcompany 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.

7.2 A whistleblower reporting through the Plesner's Whistleblower Arrangement may choose to submit the report anonymously. By means of a communication module, the Whistleblower can provide Netcompany 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.

7.3 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.

8 PROTECTION OF THE WHISTLEBLOWER

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

8.2 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 or if the Whistleblower submits a report without reasonable grounds to believe that the reported information is correct and covered by the Arrangement.

8.3 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,

8.4 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. Also, the identity of the Whistleblower can be revealed if this is an obligation imposed on Netcompany in connection with any subsequent legal proceedings concerning the reported issue.

8.5 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.

8.6 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 or other entities as part of a follow-up on the report including 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.

9 EXTERNAL WHISTLEBLOWER SYSTEM

9.1 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 at 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 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.

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

10 DATA SECURITY AND DATA STORAGE

10.1 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.

10.2 Netcompany and Plesner (on behalf of Netcompany) 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.

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

10.4 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.

10.5 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.

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

11 REVISIONS HISTORY

DATE	VERSION	CHANGE LOG
26 August 2025	1.0	