

# | Whistleblower Policy



## Table of contents

|                     |                                                                         |          |
|---------------------|-------------------------------------------------------------------------|----------|
| <b>Introduction</b> |                                                                         | <b>3</b> |
| <b>Article 1</b>    | Confidential Advisor and Misconduct Officer                             | 4        |
| <b>Article 2</b>    | Formal reporting of (Suspected) Misconduct                              | 4        |
| <b>Article 3</b>    | Investigation                                                           | 5        |
| <b>Article 4</b>    | Completion and advice after investigation<br>by the Complaint Committee | 6        |
| <b>Article 5</b>    | Statement management                                                    | 7        |
| <b>Article 6</b>    | Measures and penalty options                                            | 7        |
| <b>Article 7</b>    | External report                                                         | 8        |
| <b>Article 8</b>    | Secrecy, privacy & good faith                                           | 8        |
| <b>Article 9</b>    | Protection of the Reporter against prejudice                            | 8        |
| <b>Article 10</b>   | Final provisions                                                        | 9        |
| <b>Appendix 1</b>   | Definitions                                                             | 10       |

## Introduction

As part of our integrity framework, YourWorld B.V. (“**YourWorld**”) has established a whistleblower policy (the “**Whistleblower Policy**”, hereinafter referred to as the “**Policy**”) in respect of YourWorld and all its subsidiaries within the meaning of Section 2:24a of the Dutch Civil Code (hereinafter referred to as the “**Group**”, or the “**Organization**” or the “**YourWorld Entities**”). The Policy is detailed in this document and is based on the Dutch Whistleblower Protection Act effective as of 18 February 2023 (*Wet Bescherming klokkenluiders*) and the European Directive 2019/1937 of October 23, 2019.

This Policy contributes to our careful handling of (suspected) Misconduct, which is important for a safe, open and honest corporate culture in which Employees feel involved in and responsible for the Group. We expressly invite anyone to whom this Policy applies to raise (Suspicions of) Misconduct with us internally, so that we can take appropriate action.

Our aim is for everyone to feel safe enough to discuss everything internally (via HR, or the manager and - if the manager is involved - with the person who is hierarchically above them) and to then act appropriately, so that recourse to this Policy is not necessary. In the situation that this should not be the case, this Policy provides who can report (suspected) Misconduct and in what manner. We emphasize that it is also possible at any time to contact the Confidential Advisor (external or internal) for information, advice and support (please be referred to the YourWorld Code of Conduct).

Where the “he form” is used in this Policy the “she form” or any other gender identity should also be read as appropriate.

This Regulation will be reviewed periodically to ensure its effectiveness and compliance with applicable laws and regulations. Feedback from stakeholders will be considered during these reviews.

In the event of undesirable behavior in the workplace, reference is made to the Code of Conduct and the Sanction and Trade Control Policy, which describes what is being considered undesirable behavior and the steps that can be taken in the event of undesirable behavior.

## **Article 1 Confidential Advisor and Misconduct Officer**

1. An Employee can consult a Confidential Advisor about (suspected) Misconduct. The contact details of the Confidential Advisors are included in the Code of Conduct and published on SharePoint. Further information on how the Confidential Advisor can support you is included in the Code of Conduct.
2. An Employee may also file a complaint to the Misconduct Officer. The Misconduct Officer is the General Counsel of YourWorld. When receiving a complaint, the Misconduct Officer will proceed to establish a misconduct committee, consisting of at least the Misconduct Officer himself, an HR manager, and an external confidential advisor or arbitrator (the “**Complaint Committee**”).
3. The purpose of the Complaint Committee is to ensure the **independent, confidential, and careful handling** of reports made under the Whistleblower Policy. The Committee is responsible for assessing the admissibility of complaints, conducting impartial investigations, and providing well-founded conclusions and recommendations to the Board, thereby safeguarding integrity and trust within the organization.
4. The Complaint Committee will report to the Board.

## **Article 2 Formal Reporting of (Suspected) Misconduct**

1. An Employee may file a report of (suspected) Misconduct (a “**Report**”) with the Complaint Committee, either with or without consulting a Confidential Advisor (hereinafter referred to as the “**Reporter**”). A Report must be filed in the following manner:
  - (a) The Reporter sends an official, detailed Report to the Misconduct Officer ([misconduct@your.world](mailto:misconduct@your.world)).
  - (b) Upon receipt of the Report by the Misconduct Officer, the Report will be reviewed for completeness and admissibility.
  - (c) The Misconduct Officer aims to send the Reporter:
    - (A) an acknowledgment of receipt of the Report within seven days of its receipt, and

- (B) confirmation on the admissibility and completeness of the Report within two weeks of its receipt.
- 2. If the Report is found incomplete, the Reporter will be given an opportunity to supplement the Report.
- 3. If the Report is found to be complete and admissible, the Misconduct Officer will inform the other members of the Complaint Committee. The Complaint Committee may conduct an investigation into the factual merits of the Report and, in doing so, is authorized to obtain such information as it deems necessary to arrive at an opinion on the handling of the Report.
- 4. The Complaint Committee will not follow up a Report if the suspicion of Misconduct is not based on reasonable grounds, meaning that it is clear beforehand that the Report does not concern any Misconduct. If the Complaint Committee decides to do so, the Reporter will be informed within two weeks of this decision. It will also indicate why no further investigation will be conducted.
- 5. The Misconduct Officer shall ensure proper registration of the Report in a register.

### **Article 3      The investigation**

- 1. Follow-up of a Report may involve (i) making enquiries (with the Reporter or internally); or (ii) conducting a preliminary investigation or assessment regarding the legitimacy or scope of the Report.
- 2. The Complaint Committee shall hear the Reporter and, if applicable, the Employee(s) who is/are allegedly involved in the (suspected) Misconduct and if necessary, other Employees. If other people are heard, they may not be disadvantaged under labor law because of this fact.
- 3. The Reporter, the Employee(s) who is/are allegedly involved in the (suspected) Misconduct and other Employees are required to appear when summoned by the Complaint Committee to be heard.
- 4. Meetings of the Complaint Committee are private. Minutes are made of each hearing at which a person is heard (the **Minutes**). The involved persons are given the opportunity to inspect their own Minutes, respond to it and sign it within seven working days of its date. After the expiration of this period, the Minutes shall be deemed to be adopted, even in the absence of a response. Minutes will remain in the custody of the Complaint Committee during the investigation. No copies will be provided.

5. The Complaint Committee may be assisted by outside experts.
6. Upon the finalization of the investigation, the Complaint Committee will advise the Board whether or not disciplinary actions need to be taken.
7. The Complaint Committee may advise the Board on temporary measures during the investigation, if an untenable situation arises for one or more Employees as a result of (suspected) Misconduct and/or the investigation. The Complaint Committee does not advise on any employment measures
8. For filing a Complaint in good faith, the Reporter is not prejudiced under employment law.
9. Individuals found to have made false or malicious Reports with the intent to harm others will face disciplinary action.

#### **Article 4      Completion and advice after investigation by the Complaint Committee**

1. Upon completion of the investigation, the Complaint Committee shall send the Report, the Minutes and the opinion and any recommendations of the Complaint Committee (together: **Investigation Report**) to the Board. A Reporter may withdraw his/her Report up to the time of the decision by the Board to take any measures and/or sanctions following the receipt of the Investigation Report.
2. The Complaint Committee will issue the Investigation Report including written advice to the Board within eight weeks of the submission of the Report.
3. In the Investigation Report, the Complaint Committee establishes, at a minimum, the following:
  - Whether the Report is founded: a Report is founded when it is plausible that Misconduct has taken place;
  - With respect to whom, or within what part of the Group, the Misconduct was manifested; and
  - In what manner and with what frequency the Misconduct manifested itself.
4. The Complaint Committee advises the Board on measures and sanctions to be taken. The Complaint Committee's advice is reasoned and justified and includes all relevant information that led to the advice.
5. The Reporter and the Employee(s) who is/are (allegedly) involved in the (suspected) Misconduct will receive from the Complaint Committee an Investigation Report, excluding the Minutes.

## **Article 5      Statement management**

1. Within two weeks of the Complaint Committee issuing the Investigation Report, after consultation of the relevant management layers (Local Management, Management Your.Online, Management Your.Cloud etc), the Board shall decide on the measures and sanctions to be taken in response to the Investigation Report (the “**Ruling**”).
2. The Board shall as soon as reasonably practicably notify the Reporter and the Employee(s) who is/are (allegedly) involved in the (suspected) Misconduct of the Ruling. The Board shall at the same time notify the Complaint Committee of the Ruling.
3. The Investigation Report serves as the basis for the Ruling. If the Ruling deviates from the opinion and recommendations of the Complaint Committee, the Management Board will give reasons for this deviation. The Ruling will be in writing.
4. The Board bears responsibility for implementing the Ruling.
5. When a Report is directed against a member of the Board, the Board cannot make a Ruling. In that case, HR assumes this role, but the final decision will be rendered by the Board without the board member in question.
6. The Ruling will be kept in the personnel files of the Reporter and, if applicable, the Board declares the Report founded, the Employee(s) who is/are involved in the Misconduct. In the case of a criminal offense or crime, a police report will always be filed.
7. If it appears that the applicable time limits for the Complaint Committee to issue for the Investigation Report for the Board to render a Ruling are insufficient, the applicable time limit for the Complaint Committee may be increased with four weeks and for the Board with two weeks.

## **Article 6      Measures and penalty options**

1. If the Board declares the Report founded, the sanctions may include the following:
  - written warning;
  - written reprimand (heavier form of warning with official character);
  - suspension;
  - transfer of department;
  - demotion;

- denial of promotion;
- penalty or damages;
- dissolution of employment contract; or
- dismissal.

The sanction(s) chosen shall always be proportionate to the nature and severity of the Report.

#### **Article 7      External report**

1. Instead of an internal Report of a (suspected) Misconduct to the Complaint Committee, a Reporter can also file a Report externally to a competent authority. This may be the Consumer and Market Authority, Financial Markets Authority, Personal Data Authority, the House of Whistleblowers or any other authority designated by law. The Report must be filed with the most appropriate authority.
2. Despite the possibility of directly filing an external Report, filing an internal Report with the Complaint Committee is the preferred option of the Organization.

#### **Article 8      Secrecy, privacy & good faith**

1. All those involved with a Report and/or the investigation (in any way whatsoever) is obliged to treat all information confidential. In the event of a breach under this article 8, disciplinary actions can be taken against that Employee.
2. The Confidential Advisors, the Complaint Committee, and all others involved in the complaint procedure shall act in such a way that the privacy of the Reporter, the Reporter, and others involved is ensured.

#### **Article 9      Protection of the Reporter against prejudice**

1. During and after the handling of an internal or external Report, the Reporter of a (Suspected) Misconduct will be protected against prejudice, under the condition that the Reporter has reasonable grounds to believe that the reported information is correct at the time of the Report.
2. Forms of prohibited prejudice as a result of the Report include (non-exhaustive): dismissal or suspension, a fine, demotion, withholding of promotion, a negative assessment, a written reprimand, transfer to another establishment,

discrimination, intimidation, harassment, exclusion, defamation or slander, and premature termination of a contract and revocation of a license.

3. If, within a foreseeable time after a Report, the employer of the Reporter takes a measure as referred to in Article 9(2) of this Procedure, it will motivate why it considers this measure necessary and that this measure is not related to the reporting of (suspicion of) Misconduct in good faith.
4. Anyone found retaliating against a Reporter will face disciplinary action, up to and including termination. Employees are encouraged to report any instances of retaliation using the same reporting mechanisms outlined in this Policy.

## **Article 10    Final provisions**

This Policy shall enter into force on July 2025.

This Policy is available via SharePoint and a version will be provided digitally upon request to HR.

## Appendix 1 Definitions

Terms not specifically defined in these Regulations have the meaning ascribed to them in the WBK. In this Procedure, the following definitions apply:

|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>External Confidential Advisor:</b> | is the independent officer appointed by the Organization who has a duty of confidentiality and whom an Employee may consult in confidence as an advisor about a (Suspected) Malpractice;                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Internal Confidential Advisor</b>  | the Employee appointed by the Organization who has a duty of confidentiality and whom another Employee may consult in confidence as an advisor about a (Suspicion of a) Malpractice;                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Investigation Report</b>           | Has the meaning ascribed thereto in Article 4.1 of this Policy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Local Management</b>               | the board of directors within the Organization where the Employee is employed;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Management YC</b>                  | the board of directors of Your.Cloud B.V.;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Management YO</b>                  | the board of directors of Your.Online, or the general managers of the respective segments;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Minutes</b>                        | Has the meaning ascribed thereto in Article 3.4 of the Policy;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Misconduct</b>                     | <p>there is Misconduct in the following situations:</p> <ul style="list-style-type: none"> <li>(A) A (risk of) violation of Union law, as described in the WBK;</li> <li>(B) An act or omission involving the public interest in: <ul style="list-style-type: none"> <li>a. internal rules involving a concrete obligation and adopted by the Organization under a statutory provision; or</li> <li>b. a danger to public health, to the safety of persons, to environmental degradation; or</li> <li>c. to the proper functioning of the Corporation as a result of improper acts or omissions,</li> </ul> </li> </ul> |

(C) Undesirable Behavior as defined in the Code of Conduct.

The social interest is in any case at stake if the act or omission does not only affect personal interests and either has a pattern or structural character or the act or omission is serious or extensive;

|                                           |                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Misconduct Officer</b>                 | The General Counsel of YourWorld B.V. The contact details of the Misconduct Officer have been published on the intranet;                                                                                                                                                                                                                                                        |
| <b>Organization or Group:</b>             | YourWorld B.V. and all its subsidiaries within the meaning of Article 2:24a of the Dutch Civil Code;                                                                                                                                                                                                                                                                            |
| <b>Report</b>                             | has the meaning ascribed thereto in Article 2.1 of this Policy;                                                                                                                                                                                                                                                                                                                 |
| <b>Reporter</b>                           | a natural person who, in the context of his work-related activities for the Organization, reports or discloses a (Suspicion of) Malpractice by filing a Report. A Reporting Person may therefore be an Employee, former Employee, ZZP-er, temporary worker, intern, job applicant, or any other person who has come into contact with the Organization through his or her work; |
| <b>Ruling</b>                             | Has the meaning ascribed thereto in Article 5.1 of the Policy                                                                                                                                                                                                                                                                                                                   |
| <b>Suspicion of wrongdoing</b>            | the suspicion of a Reporter that there is a case of wrongdoing within the Organization or at another organization if he has come into contact with that organization because of his activities;                                                                                                                                                                                 |
| <b>Whistleblower Policy or the Policy</b> | This whistleblower policy.                                                                                                                                                                                                                                                                                                                                                      |