

Whistleblower Policy of Ctac N.V.*

In accordance with the Whistleblower Protection Act (in Dutch: Wet bescherming klokkenluiders)

Article 1 Definitions

In this policy, the following definitions apply:

Compliance Officer	the person appointed by the Chairman of the Board of Directors to act as such for the Company and its group companies;
External Reporting Person	any person other than an Employee, who is authorised to report a Suspected Abuse under the Whistleblower Protection Act;
External Confidential Advisor	the person appointed by the Chairman of the Board of Directors to act as such for the Company and its group companies;
Internal Confidential Advisor	the person appointed by the Chairman of the Board of Directors to act as such for the Company and its group companies;
Line Manager	the person who directly manages the Employee;
Reporting Person	an Employee or an External Reporting Person;
Abuse	<ul style="list-style-type: none">a. a breach or risk of a breach of Union law; orb. an act or omission with regard to which the public interest is at stake in connection with:<ul style="list-style-type: none">1. a breach or risk of a breach of a statutory regulation or of internal rules that impose a specific obligation and have been established by an employer on the basis of a statutory regulation; or2. a risk to public health, public safety or the environment, or an improper act or omission that jeopardises the proper functioning of the public services or an undertaking.

A public interest is in any event at stake if the act or omission affects more than just personal interests and is either part of a pattern or structural in nature, or is serious or broad in scope;

Directive	Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (OJ L 305, 26.11.2019);
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Chairman of the Board of Directors the Chairman of the Board of Directors in the Company;

Chairman of the Supervisory Board the Chairman of the Supervisory Board of the Company;

Breach of Union law an act or omission that:

- a. is unlawful and relates to the Union acts and areas falling within the material scope referred to in the Directive; or
- b. defeats the object or the purpose of the rules in the Union acts and areas falling within the material scope referred to in the Directive;

Company Ctac N.V.;

Suspected Abuse a Reporting Person's suspicion of an Abuse in the organisation at which he works or has worked or in another organisation if he has come into contact with that organisation through his work, in so far as the suspicion is based on reasonable grounds resulting from the knowledge gained by the Reporting Person in the service of his employer or from the knowledge obtained by the Reporting Person through his work at another business or organization, to the extent that the foregoing relates to the Company and/or its group companies;

Employee a person who performs work for the benefit of the Company and/or its group companies pursuant to a civil-law employment contract or the person who otherwise performs work for payment in a subordinate relationship.

Article 2 Procedure

1. The Reporting Person reports a Suspected Abuse internally to his/her Line Manager or, if he or she considers it undesirable to report it to his/her Line Manager or if the Reporting Person is an External Reporting Person, to the Internal Confidential Advisor. Reporting to the Internal Confidential Advisor can also take place in addition to the report to the Line Manager. If the Line Manager and the Internal Confidential Advisor are involved in the Suspected Abuse, the Reporting Person can report the Suspected Abuse to the External Confidential Advisor, whereby the External Confidential Advisor takes on the duties of the Line Manager and/or the Confidential Advisor as described in the first sentence of article 2.3 and in article 2.4. Instead of reporting to the External Confidential Advisor, the Reporting Person can report directly to the Chairman of the Board of Directors, whereby the Chairman of the Board of Directors takes on the duties of the Line Manager and/or the Confidential Advisor as described in the first sentence of article 2.3 and in article 2.4.

2. The Reporting Person may issue the report verbally via telephone or other voice messaging systems, in writing or, at the request of the Reporting Person, within a reasonable term by means of an on-site interview. A written report can be issued by using **Appendix 1 (Model form internal whistleblower report)**.
3. The Line Manager and/or the Confidential Advisor shall in any event record the report in writing, including the date on which it is received, within seven days of receipt of the report and have that record signed for approval by the Reporting Person, who will receive a copy of the report, if and insofar as the Reporting Person has left his or her contact details with the Line Manager and/or the Confidential Advisor. The Reporting Person has the right to check and correct the written record of the report afterwards and to sign for approval (again). The record referred to in the first sentence of this article shall be deemed an acknowledgement of receipt. The report will be recorded in a confidential register set up specifically for this purpose, as referred to in section 2a of the Whistleblower Protection Act, and will be saved as long as necessary.
4. The Line Manager and/or the Confidential Advisor shall ensure that the Chairman of the Board of Directors is immediately informed of a reported Suspected Abuse and of the date on which the report is received, whereby the Chairman of the Board of Directors receives a copy of the record.
5. The Chairman of the Board of Directors shall, under strict confidentiality, inform the other director(s) of the report and regularly inform them about the progress.
6. Immediately after the report of a Suspected Abuse, the Chairman of the Board of Directors shall forward the report to the Compliance Officer and instruct him or her to start an investigation to verify the accuracy of the allegations made by the Reporting Person and, if necessary and to the extent authorised, to conduct further investigation or take measures.
7. The Reporting Person who reports the Suspected Abuse and the person to whom the Suspected Abuse has been reported shall treat the report confidentially. Without the consent of the Chairman of the Board of Directors, no information shall be provided to third parties within or outside the Company and its group companies. Whilst providing information, the name of the Reporting Person shall not be mentioned, and the rest of the information will be provided in such a way that the anonymity of the Reporting Person is safeguarded as much as possible.
8. Within a reasonable period of no more than three months after the acknowledgement of receipt has been sent, as referred to in article 2.3, the Reporting Person shall be informed about the assessment and, if applicable, the follow-up of the report.
9. If the information referred to in article 2.8 cannot be provided to the Reporting Person within three months, the Reporting Person shall be informed of this, as well as on the period within which he or she can expect to receive that information, by the Chairman of the Board of Directors.
10. If the Reporting Person wishes to remain anonymous, he or she retains the possibility to report
11. anonymously by using Annex 1 (Internal Whistleblower Report) and not disclose any contact and personal data. In order to be informed about the progress, the Reporting Person must (i) indicate how this person can be contacted or (ii) contact the Line Manager and/or the Internal Confidential Adviser him or herself.

Article 3 Report to the Chairman of the Supervisory Board

1. The Reporting Person may report the Suspected Abuse to the Chairman of the Supervisory Board, if:
 - i. he or she does not agree with the information, referred to in article 2.8, or the follow-up of the report;
 - ii. he or she has not received any information within the period referred to in article 2.8;
 - iii. the period as referred to in article 2.8 is, taking all circumstances into account, unreasonably long, the Reporting Person has lodged a substantiated objection in this regard to the Chairman of the Board of Directors, but the Chairman of the Board of Directors has not indicated a shorter, reasonable period in response;
 - iv. the Suspected Abuse concerns a director of the Company, of;
 - v. there is an exception as referred to in the following section.
2. An exception arises in the case of:
 - i. a situation in which the Reporting Person may reasonably fear repercussions as a result of the report;;
 - ii. a previous report in accordance with this policy on essentially the same Abuse, but which did not result in the eradication of the Abuse.
3. The Reporting Person may issue the report verbally via telephone or other voice messaging systems, in writing or, at the request of the Reporting Person, within a reasonable term by means of an on-site interview. A written report can be issued by using Appendix 1 (Model form internal whistleblower report).
4. The Chairman of the Supervisory Board shall in any event record the report in writing, including the date on which it is received, within seven days of receipt of the report and have that record signed for approval by the Reporting Person, who will receive a copy of the report, if and insofar as the Reporting Person has left his or her contact details with the Line Manager, the Confidential Advisor or the Chairman of the Supervisory Board (as applicable). The Reporting Person has the right to check and correct the written record of the report afterwards and to sign for approval (again). The record referred to in the first sentence of this article shall be deemed an acknowledgement of receipt.
5. Immediately after the report of a Suspected Abuse, the Chairman of the Supervisory Board shall start an investigation to verify the accuracy of the allegations made by the Reporting Person and, if necessary and to the extent authorised, to conduct further investigations or take measures. To this end, the Chairman of the Supervisory Board may request the assistance of one or more officers of the Company.
6. The Reporting Person who reports the Suspected Abuse and the person to whom the Suspected Abuse has been reported shall treat the report confidentially. Without the consent of the Chairman of the Supervisory Board, no information shall be provided to third parties within or outside the Company and its group companies. Whilst providing information, the name of the Reporting Person shall not be mentioned, and the rest of the information will be provided in such a way that the anonymity of the Reporting Person is safeguarded as much as possible.
7. Within a reasonable period of no more than three months after the acknowledgement of receipt has been sent, as referred to in article 3.4, the Reporting Person shall be informed

about the assessment and, if applicable, the follow-up of the report. If the information referred to in article 3.7 cannot be provided to the Reporting Person within three months, the Reporting Person shall be informed of this, as well as on the period within which he or she can expect to receive that information, by the Chairman of the Supervisory Board.

Article 4 Consult an Advisor, Identity Reporting Person and Accessibility of Information About Report

1. The Reporting Person has the possibility to confidentially consult an advisor about a Suspected Abuse.
2. The identity of the Reporting Person who reports a Suspected Abuse and the information on which his or her identity can be traced, directly or indirectly, shall not be disclosed without his or her consent.
3. The Company shall ensure that the information about the report is stored in such a way that it is physically and digitally only accessible to authorised persons who are involved in handling the report.

Article 5 Safeguards

The Reporting person who has reported a Suspected Abuse, taking into account the provisions of this policy, and who has reasonable grounds to believe that the information reported about the Suspected Abuse is correct at the time of the report, shall not be disadvantaged in his or her position in any way as a result of such report. For the purposes of this policy, disadvantage means disadvantage as referred to in the Whistleblower Protection Act.

Article 6 Report Externally

Regardless of the provisions of this policy, a Reporting Person is free to report a Suspected Abuse (directly) externally, as referred to in the Whistleblower Protection Act. For information on how a Suspected Abuse can be reported externally to competent authorities and, where applicable, to institutions, bodies and agencies of the European Union, please be referred to **Annex 2 (Information sheet direct external report)**.

Article 7 Privacy

By using this whistleblower policy in the identified manner, the Reporting Person consents to the processing of his or her personal data and/or contact details for the purposes described herein. The processing shall be in accordance with the General Data Protection Regulation.

This policy comes into force as per the date hereof.

's-Hertogenbosch
The Board of Directors

Annex 1 (Model form internal whistleblower report)

CONFIDENTIAL

INTERNAL WHISTLEBLOWER REPORT

By means of this form, you can make an internal report of a Suspected Abuse as described in the Whistleblower Policy of Ctac N.V., in the context of the Whistleblower Protection Act implementing the European Directive 2019/1937 'on the protection of persons who report breaches of Union law' (OJ 2019, L 305). In this form, 'Abuse' means an Abuse as described in the Whistleblower Policy of Ctac N.V.

Contact details Reporting Person (insofar the report is not anonymous)

First name:
Surname:
Address:
Email address:
Telephone number:

1. Date of becoming aware of the (suspected) Abuse.
2. Your relationship with Ctac (e.g. employee, supplier, etc.).
3. Description of the (suspected) Abuse
a. a breach or risk of a breach of Union law, which; 1. is unlawful and relates to Union acts and policies falling within the material scope of the Directive; or 2. undermines the purpose or application of the rules contained in Union acts and policies falling within the material scope of the Directive;

More specifically, this may include the following cases:

- a. infringements of public procurement;
- b. infringements related to financial services, products and markets (including the prevention of money laundering and terrorist financing);
- c. breaches of the safety and compliance of products;
- d. breaches of transport safety;
- e. breaches of environmental protection;
- f. breaches of nuclear safety or protection against harmful radiation;
- g. breaches of food safety, animal feeding and animal welfare;
- h. breaches of public health;
- i. breaches of consumer protection;
- j. breaches of the protection of privacy and personal data, and the security of network and information systems;
- k. infringements in the fight against tax fraud;
- l. infringements in the fight against social fraud;
- m. infringements affecting the financial interests of the Union; and/or
- n. infringements relating to the internal market, including infringements of Union competition law and State aid rules.

b. an act or omission with regard to which the public interest is at stake in connection with:

- 1. a breach or risk of a breach of a statutory regulation or of internal rules that impose a specific obligation and have been established by an employer on the basis of a statutory regulation; or
- 2. a risk to public health, public safety or the environment, or an improper act or omission
- 3. that jeopardises the proper functioning of the public services or an undertaking.

Please circle the above option(s) to which the (suspected) Abuse relates.

4. Description of the (suspected) Abuse and the person(s) involved.

5. Description of your involvement in the (suspected) Abuse mentioned in this report.

6. The name and contact details of other persons who have witnessed or who have more information about the (suspected) Abuse.

7. Any information you might have about similar Abuses in relation to the person(s) mentioned in this report.

8. Any supporting document or useful document in your possession in connection with this report.

Date of the report:

(insofar the report is not anonymous)

Name of the Reporting Person:

Signature of the Reporting Person:

The method of submitting an internal report to the Internal Confidential Advisor, the External Confidential Advisor, the Chairman of the Board of Directors or the Chairman of the Supervisory Board as referred to in the Whistleblower Policy of Ctac N.V. is described in more detail on the Ctac website, under: 'About Ctac', 'Corporate Governance', 'Code and Regulations'.

Annex 2 (Information sheet direct external report)

DIRECT EXTERNAL REPORT

It is preferable to first report a Suspected Abuse to your own organization. Your organisation (employer) will then be given the opportunity to immediately deal with the report itself and to put an end to any wrongdoing as soon as possible and to take measures to prevent future abuses. However, internal reporting is not mandatory. If, for whatever reason, you prefer to go directly to an external reporting channel, that is also possible. You can submit your report to an authority that is competent with regard to the subject of the Suspected Abuse, such as an inspectorate or a supervisor. If you choose to report externally directly, you enjoy (the same) protection as with an internal report.

To report a Suspected Abuse externally, you can contact the following competent authorities in the Netherlands:

- the Dutch Whistleblowers Authority (*het Huis van Klokkenuiders*):
[Ik vermoed een misstand | Huisvoorklokkenuiders](#)
- the Authority for Consumers and Markets (de Autoriteit Consument en Markt):
[Bescherming als klokkenuider | ACM.nl](#)
- the Dutch Authority for the Financial Markets (de Autoriteit Financiële Markten):
[Meldpunt Financiële Markten \(afm.nl\)](#)
- the Dutch Central Bank (de Nederlandsche Bank N.V.):
[Contact en veelgestelde vragen \(dnb.nl\)](#)
- the Health and Youth Care Inspectorate (de Inspectie gezondheidszorg en jeugd):
[Melden over uw werkgever \(klokkenuidersmelding\) | Inspectie Gezondheidszorg en Jeugd \(igj.nl\)](#)
- the Dutch Healthcare Authority (de Nederlandse Zorgautoriteit):
[Meldpunt misstanden bij zorgaanbieders, zorgverzekeraars of zorgkantoren \(klokkenuiders\) | Contact | Nederlandse Zorgautoriteit \(nza.nl\)](#)
- the Authority for Nuclear Safety and Radiation Protection (de Autoriteit Nucleaire Veiligheid en Stralingsbescherming):
[Overtreding of misstand melden | Autoriteit NVS](#)
- the Data Protection Authority (de Autoriteit Persoonsgegevens):
[Home | Autoriteit Persoonsgegevens](#)

- the Human Environment and Transport Inspectorate (de Inspectie Leefomgeving en Transport):
[Home | Inspectie Leefomgeving en Transport \(ILT\) \(ilent.nl\)](#)
- the Dutch Labour Authority (de Nederlandse Arbeidsinspectie):
[Home | Nederlandse Arbeidsinspectie \(nlarbeidsinspectie.nl\)](#)
- the Dutch Food and Consumer Product Safety Authority (de Nederlandse Voedsel- en Warenautoriteit):
[Home | NVWA](#)

The aforementioned Authorities all have their own area in which they are competent to investigate the report. If no specific authority is competent, the Dutch Whistleblowers Authority may investigate the report.

To report a Suspected Abuse externally, you can contact the following competent authorities in Belgium:

- the Federal Ombudsman (de Federale Ombudsman):
[Klokkenluiders | Federaalombudsman.be](#)
- the Data Protection Authority (de Gegevensbeschermingsautoriteit):
[Contact | Gegevensbeschermingsautoriteit](#)
- the Financial Services and Markets Authority (de Autoriteit voor Financiële Diensten en Markten):
[Contact | FSMA](#)