

Group Whistleblower Policy



1 INTRODUCTION

- 1.1 CTP N.V. together with its group companies (the "Company") is committed to conducting business at all times in compliance with all applicable laws and regulations and all of the Company's codes and policies. Therefore, it is important that the Company is aware of all possible violations, especially those that violate applicable laws and regulations or our Code of Conduct.
- 1.2 This whistleblower policy is intended to encourage everyone within the Company to report any suspected misconduct or irregularity. This policy sets out what and how matters should be reported, the procedure that is followed once a report has been made, and how employees reporting concerns are protected.
- 1.3 This whistleblower policy is prepared by the board of the Company (the "Board") with due observance of the House for Whistleblowers Act and best practice provision 2.6.1 of the Dutch Corporate Governance Code and was adopted on 29 March 2021. This whistleblower policy and other materials about reporting suspicions of Misconduct are published on the Company's website.

2 WHO CAN REPORT?

- 2.1 This whistleblower policy applies to all Employees of the Company.
- 2.2 "Employee" in this policy means (a) all individuals who have or have had an employment contract with the Company and (b) all individuals who otherwise carry out or have carried out work for the Company.

3 WHICH CONCERNS ARE COVERED BY THIS REPORTING POLICY?

- 3.1 This whistleblower policy can be used to report concerns about suspicions of possible misconduct or irregularities within the Company ("Misconduct"). These concerns may relate to the following matters:

- Fraud, bribery and corruption;
- Violations of competition law;
- Failure to comply with a legal obligation;
- Confidential information protection and insider trading;
- Protecting the Company's assets, data and information;
- Inadequate financial or non-financial record keeping;
- Conflicts of interests;
- Health & Safety, Security and Environment issues;
- Improper use of the Company's resources;
- Violations of our policies on gifts and hospitality; or
- Any kind of discrimination – due race, nationality or ethnicity, gender, education, age, religion, political preferences, sexual orientation, personal status or disability, any kind of harassment or abuse.

3.2 Employees are encouraged to raise any other concern by using this whistleblower policy if they feel this is appropriate, even if their concern is not listed above. An Employee's report of suspicions of possible Misconduct should be supported by relevant information and submitted in good faith. An Employee does not need to be certain that Misconduct has taken place to speak up.

4 CAN I ASK SOMEONE FOR ADVICE?

4.1 Employees can consult their manager about suspicions of possible Misconduct. If an Employee will not find answer or simply cannot consult his or her manager (for example if the suspicion relates to him or her), he or she can consult the Group AML Compliance Officer or use the whistleblowing channel. An Employee can discuss his or her concerns in confidence. The contact details of the Group AML Compliance Officer can be found on the Company's intranet.

5 WHO SHOULD I REPORT TO?

5.1 Employees are encouraged to first report matters to their manager. However, if for any reason this is not appropriate, the Employee should raise his or her concern by using the whistleblowing channel. If the suspicion relates to an executive director of the Board (an "Executive Director") or a member of the executive committee of the Company, not being an Executive Director, the Employee should report directly to the non-executive director of the Board with the title "senior independent director" (the "Senior Independent Director"), whose name and contact details are on the intranet.

6 HOW CAN I REPORT?

6.1 Employees can choose to report matters in writing or orally. When reporting through the whistleblowing channel, Employees have the following options:

- Whistleblowing platform available on intranet
- E-mail address whistleblowing@ctp.eu

- Post mail addressed to Group AML & Compliance Officer

6.2 The contact details of the Group AML & Compliance Officer can be found on the intranet.

6.3 When raising a concern in writing, Employees should consider the person reading it will not know anything about the issue. Employees should provide as much details as possible. The whistleblowing channel is anonymous, however providing name and contact details will help to get more details if necessary and improve the investigation. An Employee should make sure that his or her concern includes the following:

- (i) details about his or her concern – background, history and reason;
- (ii) all relevant information, such as names, dates and places; and
- (iii) any supporting documentation available.

7 CAN I REMAIN ANONYMOUS?

7.1 The Company encourages an open culture and emphasizes the importance of Employees raising any concerns openly to assess, investigate and gather additional information, if required. However, if an Employee has serious objections to openly raise concerns and wishes to remain anonymous, the Company will use all reasonable efforts to ensure an Employee's anonymity (unless the Company is required to comply with a competing legal or regulatory obligation). Employees can report anonymously by using the whistleblowing channel.

8 WHAT HAPPENS AFTER I REPORT A CONCERN?

8.1 The Company takes every report of suspicions of possible Misconduct seriously. All reports delivered via designated channel will be dealt fairly, properly and without undue delay.

8.2 The Company intends to give the Employee an indication of how the Company will deal with the report, the expected timeframe, the results of the investigation and any actions taken in response. However, the need for confidentiality and privacy and other considerations may prevent the Company from being able to give the Employee (specific) details regarding the investigation or any remedial and disciplinary action taken as a result. Any information shared with the Employee about the investigation and action taken must be treated as confidential. The Company cannot guarantee the outcome expected or desired by the Employee. However, the Company is committed to dealing with the Employee's genuine concerns fairly and appropriately.

9 WILL REPORTS BE TREATED CONFIDENTIALLY?

9.1 The Company will treat any report confidentially in order to allow for an adequate investigation of the report and to comply with applicable privacy laws.

- 9.2** The name of the Employee who submitted a report in good faith will not be disclosed to others within or outside the Company unless the Employee gives his or her prior written consent or the Company is required to comply with a legal or regulatory obligation. The Employee is entitled to deny or withdraw his or her consent at any time and must be informed of this right prior to giving consent.
- 9.3** The information received will only be shared with others within or outside the Company if and to the extent this is required to appropriately deal with the report and the issues raised in it. Again, the name of the Employee will not be disclosed unless the Employee has given his or her consent or there is a legal or regulatory obligation to do so.
- 9.4** The Company will generally notify the person implicated in a report that concerns have been raised in relation to him or her. The Company will make this notification within a reasonable time and take into consideration the interests of the investigation. The Company will take all reasonable measures to prevent the person implicated in a report from learning the identity of the Employee who submitted the report.

If it turns out the report was not made in good faith, the Company is not bound by these confidentiality undertakings, without prejudice to applicable privacy laws.

10 HOW WILL I BE PROTECTED IF I REPORT A CONCERN?

- 10.1** No Employee who in good faith raises a concern involving matters covered by this Policy will suffer harassment, retaliation or any other adverse (employment) consequences as a result of raising a concern. The Company is committed to protect whistleblowers submitting disclosures in good faith against retaliation. All whistleblowers will be treated with respect, dignity and confidentially.

11 CAN I REPORT CONCERNS OUTSIDE THE COMPANY?

- 11.1** Employees are expected to report their concerns internally. As the Company operates in several jurisdictions, different rules may apply concerning exceptional circumstances under which certain specific suspicions can be reported outside the Company. We refer to Annex 1 to this policy for more information.

ANNEX 1 DUTCH INSTITUTE FOR WHISTLEBLOWERS (*HUIS VOOR KLOKKENLUIDERS*)

Special Dutch rules apply regarding exceptional circumstances where Suspicions involving the Public Interest (as defined below) can be reported outside the Company to the Institute for Whistleblowers (*Huis voor Klokkenuiders*).

"Suspicions involving the Public Interest" should meet the following criteria:

- (i) suspicions that are based on reasonable grounds, arising from knowledge acquired by the Employee in working for the Company or arising from knowledge acquired by the Employee through work activities within another company or organisation; and
- (ii) suspicions that involve the public interest because of the violation of laws and regulations, or threats to public health, the safety of individuals, the environment or the proper functioning of a public service or a company as a result of improper actions).

External reporting of Suspicions involving the Public Interest could be appropriate if an internal report was not adequately followed up by the Company, or if the Employee cannot reasonably be required to first submit an internal report, for instance because of a legal reporting obligation, a present danger resulting in an important and urgent public interest, or a legitimate fear of retaliation. If an external report is to be made, it should be made to a competent regulator and in an appropriate manner taking into consideration the legitimate interests of all involved. Except in rare circumstances, reporting matters to the press or on social media will not be appropriate or permissible.

Given the possible severe consequences of external reporting, Employees are encouraged to seek advice before reporting any concern outside the Company. They can do so with the Group AML Compliance Officer. In the Netherlands, Employees can also consult the advisory department (*afdeling advies*) of the Institute for Whistleblowers (*Huis voor Klokkenuiders*).

In addition, in the cases where an external report could be made under this article 11 and Annex 1, an Employee can report a Suspicion involving the Public Interest to the investigation department (*afdeling onderzoek*) of the Institute for Whistleblowers. For more information regarding the Institute for Whistleblowers and its procedures, please consult the website: <https://www.huisvoorklokkenuiders.nl>.