



**EBUSCO<sup>®</sup>**

SPEAK-UP POLICY

Ebusco Holding N.V. and all its affiliates

## 1. Introduction

### 1.1. What is the purpose of this Speak Up Policy?

This document (“policy”) explains when, how and where you can raise concerns about a suspected violation of law, company policies or any unethical behavior in confidence, with respect for your privacy and without fear of retaliation.

It will help and guide you on how to make your concerns heard by the management of Ebusco.

### 1.2. Why is it important to Speak Up and inform Ebusco?

Ebusco is committed to conducting business in an ethical, legal and socially responsible manner. Despite this commitment, you may one day observe a situation or behaviour that concerns you, because it seems to be a breach of the law, our Code of Conduct or just does not seem (ethically) right.

If this happens, the management of Ebusco encourages you to Speak Up and report your concern. This will give them the opportunity to deal with the issue or concern. Please remember that remaining silent about potential misconduct or violation may worsen the situation. Ebusco truly values the help that employees offer when speaking up about a concern they’ve identified and that they would like to address. Therefore, concerns raised will be treated confidentially (and if desired and possible under legislation, anonymously). Retaliation against anyone who, in good faith, raises concerns, will not be tolerated. Employees that speak up in good faith will be protected.

After all: speaking up is essential for us to sustain our reputation, success, and ability to operate, both now and in the future.

For questions or comments on this policy please contact HR (HR@ebusco.com)

### 1.3. What can be reported?

This policy can be used to raise all kinds of concerns about all kinds of situations or suspected misconduct within Ebusco. If you see or hear of behaviour that seems to violate the law, our Code of Conduct, any other policy or is simply unethical or wrong please inform Ebusco of such behaviour.

Examples of such concerns are:

- Discrimination or harassment
- Fraud
- Improper use of company resources
- Criminal offences
- Violations of any of our (other) policies
- Retaliation against anyone for speaking up about suspected misconduct
- Bribery or corruption
- Money laundering or terrorism financing violations
- Violations of sanction laws
- Conflicts of interest
- Human rights violations
- Violations of competition laws and rules
- Violation of privacy laws
- Inadequate financial and non-financial recordkeeping
- Environmental, health and safety issues
- Insider trading
- Disclosure of confidential information

#### 1.4. Which reports are not covered by this policy?

This policy is however not intended for the following purposes:

- To report events that are an immediate threat to life or property. If you need emergency assistance, please contact internal 088-1100255 or internal number 555. Or the external emergency number 112.
- For grievances you may have in relation to your terms of employment.
- For personal or legal disputes that need settling.

These last two subjects are better directly reported to HR HR@ebusco.com or directly to your HR Advisor or Manager HR.

Please remember that misusing this policy, for example by intentionally making a false accusation, is a violation of our Code of Conduct and may result in disciplinary action against the reporter. Reporters that intentionally make false accusations are deprived of any non-retaliation protection given in this policy.

However, reports made in good faith, even though they might be untrue after investigation by Ebusco are not deemed false.

Always feel free to report your genuine concerns without any fear of retaliation.

## 2. How to Speak Up?

### 2.1. Steps to consider before speaking up

Before making a formal report to inform Ebusco about your concerns it is always good to consider alternative actions that can be taken. Sometimes quick and direct action can solve your concerns better than a formal report.

When a situation arises that concerns you it is always good to consider these steps first:

1. Can the situation be addressed amicably by discussing your concerns with the person(s) directly involved?  
*Some situations are best resolved with a direct approach. Having a (quick) conversation on remarks made or actions taken can often resolve the issue quickly and effectively.*
2. Can the situation be addressed by discussing your concerns with your (direct) manager without making a formal report?  
*Some situations do not suit a direct approach, but may also not (yet) warrant a formal route. Feel free to discuss the matter with your (direct) manager. Possibly the manager can take (small) actions to resolve issues quickly and efficiently.*
3. Can the situation be addressed by my HR Advisor or Manager HR?  
*Maybe you feel that your (direct) manager is not the right person to (informally) talk to about your concerns. Know that you can also always informally talk about your concerns with your HR Advisor or the Manager HR.*
4. Can the situation be handled by the internal or external Trusted Person?  
*If you feel that you cannot address your concerns to the people mentioned above but you are not yet convinced that you should make a formal report, you can always share your concern with the internal or external Trusted Person, this person can advise you but also guide you in the formal reporting process where necessary.*

If you feel that the suggestions above are insufficient to address your concern, or when, after taking one or more of the actions suggested, the issue remains, always feel free to make a (formal) report. This can be done as explained in paragraph 2.3.

### 2.2. Who can Speak Up/report a concern?

This policy applies to all former and current (in)direct employees of Ebusco, temporary employees, members of the Supervisory Board, hired contractors, persons participating in the hiring process of Ebusco or any other person who has concerns or notices misconduct in a work-related activity.

### 2.3. Where can I Speak Up/report my concern?

If your concern is work-related and you feel an informal discussion is insufficient to address this concern, Ebusco has several options that give you the opportunity to report your concern. In that way, your concerns can be heard by Ebusco.

Ebusco is aware that making a (formal) report can feel like a large step to take. However, reports on concerns are the best way to sustain a safe, secure and fair work environment. They come in all sorts and sizes and can often be the basis to improve the company.

As will be discussed in more detail in paragraph 3.2, you are protected from any form of retaliation if you raise your concern in good faith. Also, you can report anonymously if that makes you feel even more supported.

Your options to report are:

A direct report to your manager, Manager HR or Company Secretary.

Report via a special website [www.ebusco.com/speak-up/](http://www.ebusco.com/speak-up/) or e-mail [SPEAKUP@ebusco.com](mailto:SPEAKUP@ebusco.com).

### 2.3.1. Directly reporting to managers/Manager HR/Company Secretary

Your first option is to formally file a (verbal or written) report to your direct manager, your HR advisor or Manager HR. This can be done by e-mail, a letter or just a conversation with one of these persons. Please make sure you inform them that you are making a formal report and that you require further actions to be taken.

After receiving the report, the person you have reported to will take the formal report to the Company Secretary. The person you have reported to will be informed of the reception of the report and will be kept up to date on the process. Please see paragraph 2.5 on the information a report should ideally contain. It is also always possible to directly approach the Company Secretary in case of a concern. The same process for acting on your report will apply.

### 2.3.2. Reporting via the reporting website or by e-mail

Sometimes reporting directly to a person (you know) may seem like a big step. Therefore, Ebusco also offers the possibility to report your concerns via a special reporting website: [www.ebusco.com/speak-up/](http://www.ebusco.com/speak-up/).

When filing a report via this website, you can choose to do so anonymously or to share your contact details. The report will be received by the Company Secretary. The Company Secretary will review the report and assign it to the most relevant department or person (internal or external) to further investigate your concern, while maintaining anonymity of the reporter.

If you prefer to send your report by e-mail, please send it to [SPEAKUP@ebusco.com](mailto:SPEAKUP@ebusco.com).

After receiving your report, you will get a confirmation of receipt. During the investigation, you will be further informed of the progress. For details on the steps taken after you have made a report: Please see chapter 4 of this policy.

### 2.4. Where can I find support to Speak Up?

When you want to raise a concern, you can always ask for advice and/or support from the internal or external Trusted Person or a colleague you trust. This Trusted Person or colleague can provide advice and support with the steps which need to be taken in case of (suspicions of) reportable conduct or incidents, either verbally or in writing.

### 2.5. What information should a (formal) report contain?

Please note that a better investigation into your concerns can be done if more information is directly available. Please provide as much information as possible when reporting your concern and try to include:

- Date, time, and location of the conduct;
- Name, role, and line of business/department of the employee(s) involved;
- Relationship between you and the person(s) involved;
- General nature of the concern (e.g. bribery, harassment, theft, etc.). It is not necessary to use any legal terminology, just explain in your report why you think the conduct should be reported;
- How the case came to your attention;
- Potential other witnesses; and/or;
- Any other information/documentation that might be important to support the case.

Even though providing as much information as possible will help the investigation into the reported facts, you are not expected to 'prove' anything. Your report is solely meant to inform Ebusco of your concern.

**In any case: do not investigate the situation yourself.** This can have adverse effects and trigger potential perpetrators to cover up evidence. If deemed necessary, Ebusco will start a (professional) investigation to properly address your report.

## **2.6. What to do if I do not know all the facts?**

We encourage you to Speak Up as soon as possible, ideally before a situation worsens or additional damage is done. If you suspect or know about any misconduct or have any concerns, report the facts that are known to you, also if these facts are still limited. You are not expected to (be able to) prove the misconduct. As said before: We ask you explicitly not to investigate matters yourself.

### 3. Confidentiality & Non-retaliation

#### 3.1. Reports are treated confidentially

Your information will only be shared with a limited number of people on a strict need-to-know basis. The information will only be used for the purpose to assess and/or investigate your case. Information will only be disclosed to third parties if Ebusco is required to do so by law. We encourage you to keep your report confidential as well as to not hinder any possible investigation.

#### 3.2. A reporter that speaks up in good faith will be protected

We encourage you to raise a concern and reporters doing so are protected from any retaliation. People related to the reporters (family, direct colleagues etc.) are also protected if they are retaliated against due to the report made.

This protection means that we will ensure you will never be disadvantaged or discriminated against in your employment relationship with Ebusco, or fall subject to any penalty or other disciplinary measure if the information you disclosed turns out to be inaccurate or incorrect. When insufficient evidence to support or substantiate the reported misconduct or behaviour can be found, you as the reporting person still qualify for protection. However, if it turns out that you reported your concern with malicious intent, the protection under this policy may cease and appropriate (disciplinary) measures may be taken.

#### 3.3. Privacy

Your personal data will be used in a privacy-compliant manner, and in adherence to internally and externally applicable privacy policies and laws. Please see the Privacy Statement for more information. Information will only be disclosed if Ebusco is required to do so by law. We require anyone who is involved in the investigation process to maintain confidentiality and not to share or discuss information in relation to any case with others.

#### 3.4. Anonymous reporting

If preferred or deemed necessary, you can raise your concern while remaining anonymous. However, reporting anonymously may make it more difficult to adequately support you and investigate your report.

Through the reporting website it's possible to report anonymously. However, then it's not possible to be kept informed of the actions taken on Ebusco's initiative. However, you can contact the Company Secretary anonymously by telephone.

If you decide to make your identity known, your identity will primarily only be revealed to those involved in the handling of your report. Everything within reason will be done to safeguard your anonymity towards others.

## 4. What will Ebusco do with a (formal) report?

Ebusco takes every report of potential misconduct seriously. Every report will be followed up via a general process.

### 4.1. How will reports be followed up on?

When a (anonymous) formal report is made, the case is recorded by the Company Secretary. The details of the report are then carefully assessed by the Company Secretary to determine how to proceed.

If the report is not complex and/or the consequences of the report are limited, the Company Secretary will issue an investigation into the matter by the relevant department within Ebusco.

Depending on the characteristics and complexity of the matter, the Company Secretary may submit the matter to the Ethics Committee. This committee is responsible for the Speak Up process in its entirety and oversees this process to ensure that concerns are dealt with independently, impartially, and in an unbiased manner.

The Ethics Committee consists of a selection of members of the Management Team and/or the Supervisory Board. In case additional expertise is required due to the nature of the report, the Ethics Committee can be expanded. The Company Secretary shall decide who to involve.

The Ethics Committee may decide to conduct an internal investigation or to engage a third party and outsource the investigation. Internal investigations are carried out by trained colleagues, who have been taught how to carry out such an investigation. External investigations are carried out by specialized service providers.

Any investigation, small or large, will be conducted in adherence to all applicable laws and regulations. An investigation may include interviews with yourself and persons who are (potentially) involved in the matter or possesses further knowledge or information about it.

Although investigations may widely vary in terms of (depth and breadth of) procedures and their eventual reports, each investigation will always:

- Follow a fair (investigation) process (including adversarial procedures);
- Be conducted promptly and as effectively as possible according to the circumstances;
- Determine if there is substantial objective evidence to substantiate the reported concern;
- Be fully independent of the employee(s) that is/are involved in the allegations;
- End with a written report containing only facts about the concerns raised by the reporter.

The Ethics Committee may pose recommendations, such as suggestions for follow-up and remedial actions based on the investigation results. Based on investigation outcomes and these recommendations, the follow-up measures and actions will be decided upon by the appropriate level of management.

If a violation of law or external regulations is confirmed, Ebusco may be required to report or notify the violation to relevant (local) enforcement authorities, such as the police or regulatory authorities, in order to comply with relevant laws or regulations.

### 4.2. What will I hear back from my report?

You will always receive a confirmation of the receipt of your report unless your manager has reported the matter on your behalf, in which case your manager will receive such confirmation. It is advised to follow up with your manager for further information about the matter you reported.

This confirmation will be sent within 7 days. When reporting anonymously, a pop-up will appear on the reporting website with a reporting number immediately after the report.



You will be periodically informed of the overall progress of the investigation and in general, the actions taken. This will be done every 3 months until the investigation into the report is finished. Please note that Ebusco may not share with you the full details of (the outcome of) the case (or related actions taken) for reasons of confidentiality, privacy and the legal rights of other people involved.

If you have reported anonymously, it is not possible to be informed periodically on the initiative of Ebusco. However, it is possible to call +31 621542751 anonymously, and after stating the report number you will receive an update from the Company Secretary.

## 5. Reporting to (governmental) authorities

Ebusco strongly believes in the effectiveness of its Speak Up process and the protection it offers, we encourage anyone with concerns about potential misconduct to report it internally first, if possible, using the channels detailed in this policy.

However, reporting your concern outside Ebusco to (governmental) authorities, e.g., to an enforcement or regulatory authority, can be an option in exceptional situations. For additional support regarding this kind of reporting please see:

 [huisvoorklokkenluiders.nl](https://huisvoorklokkenluiders.nl)

 [huisvoorklokkenluiders.nl/english](https://huisvoorklokkenluiders.nl/english)

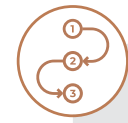
Have you observed a situation or behavior that concerns you?



### Possible concerns:

- Discrimination
- Unwanted Harassment
- Fraud
- Criminal offences
- Bribery or corruption
- Human rights violations
- Environmental, health and safety issues
- Any other concerns that violate the law, Code of Conduct, or any other policy

Ebusco encourages you to **speak up** and report your concern.



### It is always good to consider these steps first:

- 1 Can the situation be addressed amicably by discussing your concerns with the person(s) directly involved?
- 2 Can the situation be addressed by discussing your concerns with your (direct) manager without making a formal report?
- 3 Can the situation be addressed by my HR Advisor or Manager HR?
- 4 Can the situation be handled by the internal or external Trusted Person?

Do you feel that these suggestions are insufficient to address your concern?

**Always feel free to speak up** through a (formal) report.



### Option 1:

#### Directly reporting to managers / HR managers / company secretary

The first option is to make a formal report (verbal or written) to the direct manager, HR Advisor or Manager HR. This can be done via e-mail, a letter or simply a conversation with one of these individuals.

Be sure to let them know that you are making a formal report and that you want further action to be taken.

**OR**



### Option 2:

#### Reporting via the reporting website

Sometimes reporting directly to a person (you know) can seem like a big step. That's why Ebusco also offers the option of reporting concerns through a special reporting website: [www.ebusco.com/speak-up/](http://www.ebusco.com/speak-up/)

When you make a report through this website, you may choose to do so anonymously or share your contact information. The report will be received by the Company Secretary.

### What information should (if available) be included in the (formal) report:

- Date, time and location of the conduct;
- Name, role and department of the employee(s) involved;
- Relationship between you and the person(s) involved;
- How the case came to your attention;
- Explanation of why the conduct should be reported (for example, is it about theft, harassment, etc.);
- Potential witnesses;



**EBUSCO®**

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