

Speak Up Policy CM.com N.V.

Purpose

The management board of CM.com N.V. (the "Company") has adopted this Speak Up Policy. This Speak Up Policy is intended to encourage everyone within the Company to speak up about any suspected misconduct. This Speak Up Policy sets out how misconduct should be reported, the procedure that is followed once a report has been made, and how individual's reporting concerns are protected.

The Company is committed to conducting business with integrity, in compliance with applicable laws and regulations, and the Company's codes and policies. Therefore, it is important that the Company is aware of possible violations. This Speak Up Policy has been established in accordance with the House for Whistleblowers Act, the degree on Conduct of Business Supervision of Financial Undertakings and the Dutch Corporate Governance Code, and was adopted on 21 February 2020, adjusted on 18 March 2022, and adjusted on 22 May 2023. This Speak Up Policy is published on the Company's website.

Who can report?

This Policy applies to any individual who wishes to raise a concern about possible misconduct or is subject to misconduct in a work or business-related context. It does not matter whether the individual is employed at the Company. This includes but is not limited to workers, self-employed persons, shareholders, volunteers, trainees, (sub)contractors, partners and suppliers.

Which concerns are covered by this reporting policy?

This Policy can be used to report concerns about (suspicions of) misconduct or irregularities within the Company ("Misconduct").

The Company expects everyone to raise a concern when they suspect unlawful, unethical or otherwise improper conduct that involves the Company, and may result in a violation of applicable law and regulations, the Code of Conduct, and internal policies and procedures.

In particular where such conduct may damage the financial position and reputation of the company, adversely affects customer, and shareholder interests, or where such conduct represents a danger to life and property, the financial system or the public interest.

Examples of concerns that can be raised using the Speak Up policy are:

- Criminal offence or violation of the law;
- Violation of the Company's internal policies and/or procedures;
- Human Rights violations;
- Dishonesty or unethical behavior;
- Discrimination and harassment;
- Irregularities regarding accounting, internal accounting controls or auditing matters;
- Bribery and corruption;
- Threats to the environment;
- Disclosure of confidential information.

An Individual's report of suspicions of possible Misconduct should be based on reasonable grounds, be supported by relevant information, and submitted in good faith.

Which concerns are not covered by this reporting policy?

While we encourage everyone to speak up and report concerns, not every type of concern falls under this policy. For example, this policy is not intended to cover:

- Immediate threats to life and property. If anyone needs emergency assistance please directly contact 112 or company emergency services;
- Disagreements over policy interpretation or management decisions;
- Unsubstantiated rumors and hearsay;
- Information that is already publicly known;
- Issues where the individual has a personal benefit in the outcome;
- Personal work-related grievances, such as employment conditions, performance reviews, disciplinary sanctions, or disputes with colleagues. These issues should normally be resolved locally with the individuals' direct lead or HR business partner.

Who can I report to and how?

Individuals can choose to report matters in writing, orally by phone or in person. Individuals are encouraged to first address and discuss the matter with the individual(s) concerned. If for any reason, the Individual does not feel comfortable in doing so, the matter can be reported to their (direct) Lead, HR Business partner or Risk & Compliance managers.

Individual concerned

(direct) Lead,
HR Business Partner
or Risk & Compliance
managers

Confidential Advisor

External Speak Up
application

However, if for any reason this is not appropriate, the Individual can raise his or her concern to an external confidant (part of the external HQ care-team) (the "Confidential Advisor"), or via the external Speak Up application.

For employees, more details of the Care team and the external Confidential Advisors can be found on [Business Support](#). If requested by the Individual, the Confidential Advisor may inform the HR Business partner or Speak Up Committee. If the matter is submitted to the Speak Up Committee it will be reported under this Speak Up Policy.

The members of the Speak Up Committee will be assigned by the Management Board.

Via the Speak Up application it is possible to report any suspicions by text or voice message in any language which will be automatically translated to the language of the Speak Up Committee. Reports made via the Speak Up application are accessible to, and will initially be followed up by the Speak Up Committee.

All reports/concerns need to be reported through the Speak Up application, before the Speak Up Committee can take those into consideration. This includes reports made orally by phone or in person.



The Speak Up application is accessible via three ways:

1. Download the application “SpeakUp by People InTouch” in the App Store or Google Play and scan the QR-code;
2. Scan the QR-code with your camera and report via your web browser.
3. Go to <https://cmcom.speakup.report/speakupline>

If a member of the Speak Up Committee is involved in the suspected Misconduct, one of the other reporting lines may be used. The Speak Up Committee is responsible for the follow up on any reports, and for the Speak Up Register.

What kind of information do I need to provide?

When an Individual files a report (in person, in writing, online or by phone), he or she should provide as much detailed information as possible to enable the Company to assess and investigate the concern, such as: The background, history and reason for the concern, names, dates, places, and other relevant information, any documents that may support the report. A report can only be followed up if it contains sufficient information and there is a reasonable possibility of obtaining further information.

Can I ask someone for advice?

When an Individual is not certain that Misconduct has taken place to speak up, has any questions or is looking for advice, all above persons and tools can be used.

Can I remain anonymous?

The Company encourages an open culture and emphasizes the importance of Individuals raising any concerns openly. However, if an Individual has serious objections to openly raise concerns and wishes to remain anonymous, the Company will use all reasonable efforts to ensure an Individual's anonymity (unless the Company is required to comply with a competing legal or regulatory obligation).

What happens after I report a concern?

The Company takes every report of suspicions of possible Misconduct seriously. After submitting a report, the Individual receives a confirmation of receipt of the report within five (5) working days. The confirmation will include an estimate of how long it will take to handle and assess the concern reported.

The report will undergo an initial review, and if necessary, it will be appropriately investigated. The Individual will be informed whether or not the case will be formally investigated.

As soon as possible, but at least within three (3) months after the reporting, the Individual receives information about the assessment of the report, and where applicable the follow-up of the report. The Individual will be informed of the overall findings, i.e. whether or not the Company has established that misconduct has taken place. However, the need for confidentiality, privacy, and other considerations may prevent the Company from being able to give the Individual (specific) details regarding the investigation or any remedial and disciplinary action taken as a result. Any information shared with the Individual about the investigation and action taken must be treated as confidential.

Review and investigations

The Company follows a two-phase approach when handling concerns:

Initial review – assessment of the concern by the Speak Up Committee and decision if it requires further review and investigation (and, if so, by whom and in which form). In this stage the Individual may be approached for additional information.

Investigation – If the report requires further investigation, the committee will assign the case to one or more individuals who will work under supervision and instruction of the committee. If the committee assigns one or more individuals to investigate the case, the investigator receives a written copy of the initial report from the Speak Up Committee. The investigation itself focuses on an objective, factual analysis of the case. If needed, outside experts (e.g. lawyers or accountants) can be engaged to assist in the investigation. They work under strict confidentiality.

Review and investigation are conducted in an independent, impartial, fair, and unbiased manner with respect for all parties involved and in accordance with relevant laws and principles (including fair hearing). Details of the case, and the identity of everyone involved, are kept confidential throughout and after the investigation, and are only shared on a need-to-know basis.

The Speak Up Committee does not take on investigation cases that are not reported through the Speak Up Application as described above.

Will my report be treated confidentially?

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.

An Individual may indicate that his or her report should be treated anonymously. The name of the Individual who submitted a report in good faith will not be disclosed to others within or outside the Company unless the Individual gives his or her prior written consent or the Company is required to comply with a legal or regulatory obligation. The Individual is entitled to deny or withdraw his or her consent at any time and must be informed of this right prior to giving consent.

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 Individual will not be disclosed unless the Individual has given his or her consent or there is a legal or regulatory obligation to do so.

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 that the person implicated in a report from learning the identity of the Individual who submitted the report.

How will I be protected if I report a concern?

No Individual who in good faith raises a concern involving matters covered by this Speak Up Policy will suffer harassment, retaliation or any other adverse (employment) consequences as a result of raising a concern. The Company will not tolerate any form of

threat or retaliation, and will take (disciplinary) action against relevant co-workers or managers where appropriate.

An Individual who believes he or she has been penalized because of the Individual's status as a reporter of suspected Misconduct or due to participation in the investigation of a report is encouraged to immediately report such conduct to allow the Company to take appropriate remedial measures. The above mentioned channels may be used, for which the reporter may consider to use another channel than initially used.

If it turns out that the Individual has been personally involved in suspected Misconduct, reporting such Misconduct does not exempt the Individual from possible (disciplinary) actions by the Company or civil, criminal or regulatory liability. In its actions, the Company will, however, at all times take into consideration that an Individual has voluntarily and in good faith reported the suspicions of Misconduct through this Speak Up Policy.

What happens if the policy is misused?

It is a violation of our Code of Conduct to knowingly make a false accusation. The Company may take disciplinary actions if the Company concludes that a report has not been made in good faith, e.g. because false allegations have been made knowingly, improperly, maliciously, or for personal gain.

Can I report concerns outside the company?

Individuals are strongly encouraged to raise concerns internally through one of the available channels. Taking a concern to an outside party (including the media) can have serious implications for the Company, for the persons involved, and possibly also for the Individual. By Speaking Up internally, the Company has the chance to look into the matter and take action if needed. In exceptional circumstances special rules apply where suspicions of misconduct can be reported outside the Company. As these institutions differ per country, more guidance is included in Appendix A.

Administration

The Owner of this Policy is responsible for the administration and revision, of this Policy. The Policy will be reviewed annually and revised as needed. Revisions require the approval of the Management Board.

Reporting

On a quarterly basis the Speak Up Committee shall provide an aggregated report to the Management Board and the Audit Committee of the Company (CM.com N.V.) on all active reported matters under this Policy. This includes the numbers and types of reports, the number and status of investigations, the outcomes (including remedial and disciplinary action taken in response to investigation findings and recommendations), and details of any support provided and measures taken to protect individuals from reprisal. Reported concerns carrying a significant or undue amount of risk will be reported without delay.

Audit

The Internal Auditor of the Company may perform an audit once per year and provide a post-case analysis of data extracted from reports and subsequent investigations to uncover trends or identify weaknesses. The Internal Auditor may propose changes to improve the effectiveness of the Speak Up Policy and the way of working of the Speak Up Committee.

Privacy

If an Individual submits a report under this Policy, and via the Speak Up application, personal data will be processed by the Company. The personal data processed following this Speak Up Policy will be limited to personal data which are strictly and objectively necessary to verify the legitimacy of the report and the allegations made. The following personal data will be processed. If provided by the Individual, their name, surname, mailing address, telephone or mobile number and/or email address. The report submitted may also include personal data such as information on the reported person and other third parties involved. This data will be included in the mandatory reports register of the Company.

The personal data will be processed for the period of time strictly and objectively necessary. For the personal data of the reporting individual, this is usually within 28 days of completion of the investigation of the facts alleged in the report (+90 days on backup location). Such period can be different when legal proceedings or disciplinary measures are initiated against the reported person or the reporting individual in cases of false or slanderous declaration. In such cases, personal data is kept until the conclusion of these proceedings and the period allowed for any appeal.

In case a report is made via a sound file, the sound file is deleted 14 days after translation job closure by the external vendor (+90 days on backup location).

For the personal data of the reported person, this is usually five (5) years in those cases when the contractual relationship with the Company (if applicable) terminates.

In this case, the Company will keep any relevant personal data that the Company may need to defend itself against any claim(s), challenge(s) or other such action(s) for such time as is necessary.

When personal data is no longer required by the Company, the Company will either securely delete or anonymize the personal data in question.

By accessing and using the Speak Up application in an identified manner, the reporting Individual agrees to the processing of their personal data. If the Individual wants to exercise his or hers personal data rights, he or she should not hesitate to contact the Speak Up Committee. The Company will respond as soon as possible and no later than one month after the Company has received the request.

Document Control

Owner	Jorg Voeten, Head of Risk & Compliance
Classification	Public
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Approved by	Management Board CM.com
Company scope	CM.com N.V.
Document reference	

Version control

Revision	Change details	Release date	Author
1.0	First version of Whistleblower policy.	21-2-2020	Head of Legal
2.0	Renamed Whistleblower policy to Speak Up Policy, implemented changes following of the new directive and included a Speak Up application as new reporting line.	18-3-2022	Fraud Manager, Head of Legal, Head of Risk & Compliance
3.0	Annual review based on first year experiences.	20-2-2023	Head of Legal

Appendix A – Reporting outside the company

The Netherlands

Individuals are encouraged to report their concerns internally. In addition to the internal channels for reporting misconduct, individuals can also disclose concern to the appropriate regulatory authorities.

The Company's business operations are regulated by the Authority for the Financial Markets (AFM), the Dutch Central Bank (DNB) and Authority for Consumers and Markets (ACM). Concerns can be reported to these regulators directly and anonymously, if preferred.

a. Authority for the Financial Markets (AFM)

Phone +31 (0)800 - 6800 680
E-mail meldingenformulier@afm.nl
Online <https://www.afm.nl/nl-nl/professionals/onderwerpen/misstanden-incidenten>
Mail Autoriteit Financiële Markten
Postbus 11723 1001 GS Amsterdam The Netherlands

b. De Nederlandsche Bank (Dutch Central Bank)

Phone +31 (0)800 020 1086
E-mail meldpuntmisstanden@dnb.nl
Online <https://www.dnb.nl/contact/bezwaar-klacht-of-misstand-melden/melden-misstanden-financiele-instellingen/>
Mail De Nederlandsche Bank Attn Whistleblowing Desk
Postbus 98 1000 AB Amsterdam The Netherlands

c. Authority for Consumers and Markets (ACM)

Phone +31 (0) 70 722 2500.
Online <https://www.acm.nl/nl/contact/tips-en-meldingen/anoniem-melden>
Mail Postbus 16326 2500 BH Den Haag The Netherlands

d. The Dutch Data Protection Authority (Autoriteit persoonsgegevens - AP)

Phone +31 (0) 88 1805 250
Online <https://autoriteitpersoonsgegevens.nl/nl/zelf-doen/gebruik-uw-privacyrechten/klacht-melden-bij-de-ap>
Mail Autoriteit Persoonsgegevens
Postbus 93374 2509 AJ Den Haag The Netherlands

Before making a disclosure, you need to reasonably believe that the AFM, DNB or ACM is the appropriate organization to disclose your concern to. These authorities encourage you to first report internally. If you feel unable to do so, or if you are unsure if the AFM, DNB or ACM is the appropriate organization for your concern then you should contact them to discuss your situation. The company respects the rights, under various laws, of employees to report their concerns confidentially or anonymously to applicable authorities and will not improperly seek to identify such employees or retaliate against them.

If you suspect or observed an abuse that potentially harms the public interest, then you may also contact:

e. Dutch Whistleblowers Authority (Huis voor klokkenluiders)

Phone +31 (0)88 133 10 00
E-mail info@huisvoorklokkenluiders.nl
Online <https://www.huisvoorklokkenluiders.nl>
Mail Huis voor klokkenluiders Maliebaan 72, 3581 CV Utrecht (visit by appointment) Postbus 98 1000 AB Amsterdam

Employees based in the Netherlands are entitled to disclose any suspicion of abuse, based on reasonable grounds, which takes place in the work-place and impacts the public interest, for instance because it concerns:

- A breach of statutory regulations,
- A risk to public health, public safety or the environment, or
- An improper act or omission that jeopardizes the proper functioning of the public service or an undertaking.

The investigation department of the Dutch Whistleblowers Authority conducts investigations into wrongdoings within organizations and into the disadvantaging of employees due to reporting a wrongdoing.

Reports of serious violations of financial laws and regulations will, however, be referred to the AFM or the DNB, as the competent authority.

Reports of serious violations of competition, distortion of markets and/or telecommunication law will, however, be referred to the ACM, as the competent authority.

External advice

We recommend that individuals consider seeking legal advice or assistance from a lawyer before making these types of disclosures. Alternatively, they can contact the advice department of the Dutch Whistleblowers Authority. They provide free confidential advice and support for employees who want to report a possible wrongdoing within their organization.

Phone (Advice Line) 088 1331 030 or 0800 9015 (free)
E-mail advies@huisvoorklokkenluiders.nl