

WHISTLE-BLOWER POLICY CM.COM N.V.

1 INTRODUCTION

The management board of CM.com N.V. (the "**Company**") has adopted this whistle-blower policy (the "**Whistle-Blower Policy**"). This Whistle-Blower Policy is intended to encourage everyone within the Company to report any suspected misconduct or irregularity. This Whistle-Blower Policy sets out which and how matters should be reported, the procedure that is followed once a report has been made, and how employees reporting concerns are protected. 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 the Company's code of conduct. This Whistle-Blower Policy has been established in accordance with the House for Whistleblowers Act and the Dutch Corporate Governance Code and was adopted on 21 February 2020. The Whistle-Blower Policy is published on the Company's website.

2 WHO CAN REPORT?

This Policy applies to all Employees of the Company.

"**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?

This 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:

- A possible criminal offence or violation of the law;
- A violation of the Company's internal policies and/or procedures;
- Threats to the environment;
- Giving or receiving a bribe;
- An aspect of the firm's operations or premises which may endanger someone's health or safety;
- The apparent ill-health of anyone working for the firm affecting his or her work or behaviour;
- Drug or alcohol abuse
- Disclosure of confidential information; or
- Dishonesty or unethical behaviour.

Employees are encouraged to raise any other concern by using this Whistle-Blower 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?

Employees can consult the external confidant (men and women that are part of the HQ care-team) (the "**Confidential Advisor**") about suspicions of possible Misconduct. An Employee can discuss his or her concerns with the Confidential Advisor (Gerard Speekenbrink or Liesbeth van den Dam) in confidence.

If requested by the Employee, the Confidential Advisor may inform the Reporting Officer to take the matter further. In that case, a report will be submitted.

The contact details of the Confidential Advisor can be found on the intranet.

5 WHO SHOULD I REPORT TO?

Employees are encouraged to first report matters to their (direct) manager or supervisor. However, if for any reason this is not appropriate, the Employee should raise his or her concern with the HR Manager (the "**Reporting Officer**").

If the Reporting Officer is involved in the suspected Misconduct or if the suspicion relates to a managing director of the Company, the Employee can report directly to the chairman of the supervisory board of the Company (the "**Supervisory Board**").

In cases where the report should be addressed to the chairman of the Supervisory Board, this person will act as the Reporting Officer under this Whistle-Blower Policy.

6 HOW CAN I REPORT?

Employees can choose to report matters in writing or orally. The contact details of the Reporting Officer and the chairman of the Supervisory Board can be found on the Company's website.

7 CAN I REMAIN ANONYMOUS?

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 via the Confidential Advisory or directly to the Reporting Officer. .

8 WHAT HAPPENS AFTER I REPORT A CONCERN?

The Company takes every report of suspicions of possible Misconduct seriously. After submitting a report, the Employee receives a confirmation of receipt of the report within one weeks.

The Reporting Officer will carry out (or will designate someone to carry out) an initial assessment to determine how the report should be followed up, and investigated where appropriate.

Where possible, the Company will inform the Employee of the outcome of this assessment. The Company may request additional information from the Employee at this time.

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?

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 Employee may indicate that his or her report should be treated confidentially. 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.

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.

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 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?

No Employee who in good faith raises a concern involving matters covered by this Whistle-Blower 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 Employee who believes he or she has been penalized because of the Employee'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 his or her manager, the Reporting Officer or the Confidential Advisor to allow the Company to take appropriate remedial measures.

The Company may only 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 financial gain.

If it turns out that the Employee has been personally involved in suspected Misconduct, reporting such Misconduct does not exempt the Employee 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 Employee has voluntarily and in good faith reported the suspicions of Misconduct through this Whistle-Blower Policy.

11 CAN I REPORT CONCERNS OUTSIDE THE COMPANY?

Employees are expected to report their concerns internally. 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:

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 organization; and

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 Confidential Advisor. 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, 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.huisvoorklokkenluiders.nl>.

12 **PRIVACY**

If you would like to know what your data protection rights are and how the Company processes your personal data, please consult the Company's privacy policy.