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| <b>Document title</b>    | Whistleblower Protection Policy |
| <b>Company</b>           | Green Genius International B.V. |
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| <b>Version</b>           | 2                               |



## WHISTLEBLOWER PROTECTION POLICY

### I. PURPOSE OF THE POLICY

1. The business of Green Genius International B.V. and its directly and indirectly controlled entities (hereinafter referred to as **Green Genius Group** and all of them collectively or individually as the **Group** or **Group companies**) is based on transparency, integrity and ethical business standards. The Group believes that responsible and transparent behaviour serves the best interest not only itself but also all stakeholders.
2. The purpose of this Policy is to enable and encourage employees (current and former) of Group companies, service providers or other parties of contractual and pre-contractual relationships, local communities, the general public, members of the management and supervisory bodies, shareholders and any other persons working under the supervision of the Group's contractors, sub-contractors, and suppliers to report actual or potential violations of legislation, serious violations internal policies and procedures, and the Code of Ethics, without fear of adverse consequences.
3. The Policy governs the procedures for the submission, receipt, recording, assessment and decision-making of information received through the whistleblowing channel about whistleblowing information in the Group or in a Group company.

### II. TERMS

4. For the purposes of this Policy, the following key terms and definitions shall apply:

**CEO** shall mean Chief Executive Officer of the Group.

**Confidentiality** shall mean a principle guiding the Group's operations, which ensures that information about the data of the person who has committed a wrongdoing, as well as other directly or indirectly identifiable information, is processed only for the purposes of the implementation of this Policy and for the performance of the functions provided for in the Policy, and is not disclosed to third parties, except as provided for in the Policy and the LoPW

**Family Members** shall mean a person's parents (adoptive parents), children (adopted children), brothers, sisters and their spouses, as well as a person's spouse or a person with whom the person is cohabiting without registering a marriage/partnership, and the spouse's parents.

**LoPW** shall mean the law of the Relevant Jurisdiction on the protection of whistleblowers.

**Person Involved in a Wrongdoing** shall mean a person or legal entity identified in the Report as a person who may be preparing to commit, committing or having committed a Wrongdoing, or who is associated with the Wrongdoing.

**Relevant Jurisdiction** shall mean any country of operation of the Group company.

**Report** shall mean a report containing specific information about a Wrongdoing.

**Responsible Person** shall mean Compliance Officer, if appointed, Head of Legal, if Compliance Officer is not appointed, or other person designated by the Group to receive, register, address, resolve and inform the Whistleblower and/or the competent authorities of Reports.

**Wrongdoing** shall mean a criminal offence, administrative offence, official misconduct or violation of employment obligations, as well as a gross violation of the mandatory standards and/or standards of business ethics established by the Group and/or declared in the Group's Code of Business Ethics, an attempt to conceal the said violation or any other violation of the law that put a risk on or violates the Group, its stakeholders or the public interest.

**Whistleblower** shall mean a person who provides information about a Wrongdoing which he/she has become aware of through his/her employment or contractual (consultancy, contract, subcontract, internship, apprenticeship, volunteer, etc.) relationship with a Group company or other relationship, as well as a self-employed person, a shareholder or a person belonging to the administrative, management or supervisory body of the company (including non-executive members, volunteers and paid or unpaid interns), or any person working under the supervision and direction of contractors, subcontractors and/or suppliers, or a representative of the local community or the public.

### III. REPORTING:

5. Any Whistleblower may submit a Report through any Whistleblowing Channel.
6. When submitting a Report, the Whistleblower shall not be obliged to ensure the complete accuracy of the facts reported, nor is the Whistleblower obliged to assess whether or not the wrongdoing reported constitutes a criminal offence or any other violation of the law, as defined in the law. However, the Whistleblowing Channel may not be abused for the purpose of providing information about the Wrongdoing that is knowingly false and/or unsubstantiated by the facts, and/or for personal purposes that are illegal and/or incompatible with the relevant Group company's Business Code of Ethics.
7. Reports may be made, at the option of the Whistleblower, through the following Whistleblowing Channels (hereinafter referred to as the **Whistleblowing Channels**):
  - (a) An anonymous Whistleblowing Channel on the Green Genius website (<https://greengenius.com/whistleblowing-complaints/>);
  - (b) E-mail address: [trustline@greengenius.com](mailto:trustline@greengenius.com);
  - (c) Orally or in writing directly to the Responsible Person;
  - (d) Verbally or in writing directly to the Chairperson of the Supervisory Board's Audit and Risk Committee (Chairperson of the Supervisory Board until of the Supervisory Board's Audit and Risk Committee is established) in case a Report is made in connection with a Wrongdoing committed by the Responsible Person or CEO. The Report submitted at the business e-mail address of the Supervisory Board's Audit and Risk Committee (Chairperson of the Supervisory Board until of the Supervisory Board's Audit and Risk Committee is established) shall be deemed to have been duly delivered to the Supervisory Board. Upon receipt of the Report, the must immediately inform all other members of the Supervisory Board concerned.

The anonymous Report shall be directly delivered to the Responsible Person (or in his/her absence, his/her substitute in the absence of the Responsible Person). The Responsible Person shall be the only person who has access to the data/information contained in the Whistleblowing Channels referred to in Clause 7 (a) - (c) of this Policy.

8. Any employee of a Group company who receives a Report at his/her work e-mail address or otherwise must promptly forward the Report to the Whistleblowing Channel.
9. The Report shall be submitted:
  - (a) In accordance with the form set out in Annex 1 to this Policy (by completing and submitting it through one of the Whistleblowing Channels); or
  - (b) In a free-form report which must:

- (i) indicate that the information is provided in accordance with this Policy and/or the LoPW (not applicable when it is provided through a channel specifically dedicated to Whistleblowing, i. e. the channels referred to in Clauses 7(a)-(b));
  - (ii) list the specific factual circumstances that lead the Whistleblower to suspect a Wrongdoing;
  - (iii) indicate whether the Wrongdoing has been notified to anyone or whether a reply has been received;
  - (iv) information known to the Whistleblower about the alleged violator(s) (name, surname, position) may be provided;
  - (v) information known to the Whistleblower about the witness(es) to the Wrongdoing (name, surname, position) may be provided;
  - (vi) other information about the Wrongdoing known to the Whistleblower, personal data or documents relating to the Wrongdoing, or information on where such data or documents may be located;
  - (vii) may express a wish to be informed of the receipt of the Report;
  - (viii) may include the name, surname, place of work, residential address or e-mail address for correspondence and other contact details of the Whistleblower. The person may indicate how and when they can best be contacted. The Report may also be anonymous.
10. In the case of an oral Report, the Responsible Person, the CEO and/or the Supervisory Board's Risk and Audit Committee (Supervisory Board until the establishment, Supervisory Board's Risk and Audit Committee) if the Report is made to the latter, shall have the right, with the consent of the Whistleblower, to record the receipt of the information about the Wrongdoing in one of the following ways:
- (a) Save a recording of the interview on a durable medium;
  - (b) With an accurate record of the meeting, drawn up by the employees responsible for handling the information on the Wrongdoing.

#### **IV. RECEIPT AND HANDLING OF REPORTS OF WRONGDOING**

11. A Report received through the Whistleblowing Channel shall be recorded by the Responsible Person in the Report Log on the same business day, except as provided for in Clause 7(d) of the Policy. A model form of the Report Log shall be attached as Annex 2 to this Policy.
12. Where the contact details of the Whistleblower are provided in the Report, the Responsible Person shall inform the Whistleblower at the latest on the next business day following receipt of the Report of the receipt of his/her Report and shall indicate the next steps to be taken and the time-frame for taking them.
13. The Whistleblower shall not be informed of the receipt of a Report and of the progress of the examination of the Report when:
- (a) The Report was submitted anonymously;
  - (b) The Whistleblower has expressed in the Report his/her intention not to acknowledge receipt of the Report and/or not to provide any other information about the processing of the Report;
  - (c) Acknowledgement of the receipt of the Report would compromise the confidentiality of the Whistleblower.
14. No later than 10 business days after receipt of the Report, the Responsible Person must examine the information contained in the Report and inform the Whistleblower of the progress of the examination of the submitted information (the examination steps envisaged or carried out and the justification for them) or of the refusal to examine such information.
15. If the Responsible Person, the CEO or the Supervisory Board receives a Report in respect of which it is not competent to assess the information referred to in the Report, the Responsible Person, the CEO or the Supervisory Board shall forward the Report to the competent authority

no later than within 2 business days from the date of receipt of the Report, and shall notify the Whistleblower of this fact, except as provided in Section 13 of the Policy.

16. The Responsible Person shall, after completing the investigation of the information contained in the Report, prepare a draft decision and proposed measures for the prevention of the Wrongdoing and/or the liability of the person responsible for the Wrongdoing and for the elimination of the consequences of the Wrongdoing, and shall submit the draft decision and proposed measures for the prevention and/or elimination of the consequences of the Wrongdoing for the approval of the CEO, or, in the case of a Wrongdoing alleging that the CEO has committed the Wrongdoing – for the approval of the Supervisory Board. The CEO, having received from the Responsible Person all the information referred to in this Clause, shall have the discretion to submit it to the Supervisory Board of the Group for final decision. The CEO or the Supervisory Board shall take the final decision, considering the material of the investigation carried out by the Responsible Person, the proposed solution and the measures.
17. The Responsible Person shall notify the Whistleblower of the adoption of the decision, the substance of the decision and the measures to be taken within 2 business days of the adoption of the decision by the CEO or the Supervisory Board at the latest, except in the cases referred to in Clause 13 of the Policy.
18. The Report shall not be examined and shall be notified to the Whistleblower if:
  - (a) the Report is based on clearly false information;
  - (b) the Whistleblower reapplies in the same circumstances after a previous Report has been examined and the decision has been made or refused to be investigated in accordance with the Policy.
19. The Responsible Person shall inform the Whistleblower of the decision not to examine the Report and the reasons for it no later than 2 business days after the date of adoption of the decision, except in the cases referred to in Clause 13 of the Policy.
20. In the event of new legal or factual circumstances coming to light which did not exist or were not known at the time of making the decision to refuse to consider the Report, the Responsible Person, the CEO and/or the Supervisory Board may decide to reconsider the Report.
21. In cases where the Wrongdoing that the Whistleblower wishes to report is committed by and/or relates to a Responsible Person, the Whistleblower may submit the Report directly to the persons referred to in Clause 7(d) of this Policy. Upon receipt of a Report, the CEO/the Supervisory Board shall promptly designate a person who will be responsible for reviewing the Report, investigating the circumstances set out in the Report, and drafting and submitting a decision to the CEO/Supervisory Board for approval. The person appointed to deal with the Report shall be required to carry out all the actions set out in the Policy which are the responsibility of the Responsible Person. In such a case, the receipt of a Report and the subsequent stages of its processing shall only be recorded in the Report Log immediately after the decision on the Wrongdoing identified in the Report has been taken and approved by the CEO or the Supervisory Board.

## **V. WHISTLEBLOWER PROTECTION MEASURES**

22. The confidentiality of the Whistleblower shall be ensured from the moment of receipt of the Report, to the extent objectively possible in the context of the data provided and its relationship with the Whistleblower.
23. Information about the Whistleblowers, persons involved in the Wrongdoing shall not be disclosed to persons not involved in the investigation of the Report/Wrongdoing and shall not be disclosed to any other person, except as provided for in Clauses 25-26 of the Policy.
24. Employees, members of the management and/or supervisory bodies of the Group companies who, by virtue of their duties, have become aware of the Whistleblower's personal data or of the information contained in the Report shall be obliged to ensure the confidentiality of the information and the confidentiality of the personal data for the duration of their employment with the Group companies, including during the transition to another position or after the termination of the employment relationship, and the protection of the personal data referred to in the Report in accordance with the requirements of data protection legislation for the entire period of

employment with the Group, including during the transition to another position or after the termination of the employment relationship.

25. Identifiable personal data of the Whistleblower and/or the person involved in the Wrongdoing may only be provided:

- (a) to those persons who examine the information and make on the Wrongdoing/Report;
- (b) by forwarding information about the Report/Wrongdoing to the authority competent to deal with it and/or in other cases provided by law.

Before disclosing the personal data referred to in this Clause to competent authorities/other persons in accordance with Clause 25(b) of the Policy, the Responsible Person must notify the Whistleblower in writing of the disclosure of the data, stating the reason for disclosing the confidential data. The institution/person to whom such information is communicated shall ensure the confidentiality of the confidential data communicated in accordance with the procedures laid down in the LoPW.

26. Confidentiality shall not be guaranteed when:

- (a) The Whistleblower requests in writing an exemption from confidentiality;
- (b) The Whistleblower provides knowingly false information.

27. This Policy prohibits all executives, members of management and/or supervisory bodies, shareholders, employees of the Group companies from the moment of submission of the Report through the Whistleblowing Channels from taking, threatening to take or attempting to take any adverse action against the Whistleblower, such as:

- suspending him/her from his/her duties, unless such action would be necessary to ensure his/her safety;
- dismissal or removal from office;
- suspension of the transfer to a higher position;
- reassignment to a lower position or to another workplace;
- from not converting a fixed term contract of employment into a permanent contract when there was a legitimate expectation that he/she will be offered a permanent job;
- non-renewal of a fixed term contract of employment, even though it was intended to be renewed prior to the Report, or the termination of the fixed term contract of employment at an earlier date;
- intimidation;
- coercion;
- harassment;
- restriction or exclusion from previously regular formal or informal activities;
- discrimination;
- threats of reprisals;
- limitation of career opportunities;
- suspension of training;
- reduction in salary or remuneration for the performance of the employee's duties;
- unreasonable alteration of working hours or unreasonable assignment or delegation of additional tasks;
- raising of doubts about competence;
- giving of negative performance reviews or feedback;
- transmission to third parties of negative information about the Whistleblower, which could lead to the person's not being able to find a job in the future in the sector or the industry in which the person works;

- withdrawal of the right to work with confidential, professional or trade secret information or know-how;
  - imposition or application of any disciplinary or other sanctions (including financial sanctions);
  - causing of damage (including damage to a person's reputation, especially on social networks);
  - causing of financial loss (including loss of business and income)
  - early termination of a contract for the supply of goods or services;
  - sending of the employee to psychiatrists or doctors of another field;
  - application of any other adverse impact measures.
28. It shall also be prohibited to adversely affect the Whistleblower's Family Members, colleagues working in a Group company or in another legal entity with subordinate links to Group companies, where the Whistleblower's Family Member or a colleague of the Whistleblower, as a result of the filing of a Whistleblowing Report, may be adversely affected.
29. These protections and remedies for the Whistleblower, his/her Family Members and colleagues cannot be waived or limited by agreements.
30. If the Whistleblower, Whistleblower's Family Members or colleagues have been adversely affected, in the event of a dispute, the Group company shall have to prove that they were not adversely affected as a result of the submission of the Report.
31. Where the Whistleblower, Whistleblower's Family Members or colleagues are adversely affected, the Whistleblower shall notify the Responsible Person and, in the case such adverse effect is caused by the Responsible Person – the CEO and/or the Supervisory Board, who shall promptly take all reasonable steps to prevent and remedy the adverse effects of any such adversity. Violation of the prohibition on adverse action shall be considered to be a case of gross misconduct or breach of official functions, which may lead to the most severe measures of liability, including dismissal.
- If the Responsible Person, the CEO or the Board does not take measures to prevent and/or remedy the adverse effects, the Whistleblower shall have the right to apply directly to the competent institutional authority, which shall decide on the question of the recognition of the person as a Whistleblower in accordance with the LoPW. The competent authority may, after recognising a person as a whistleblower in accordance with the LoPW and finding that he/she has been adversely affected, impose a term on the Group company within which to remedy the effects of the adverse impact measures.
32. The Whistleblower, Whistleblower's Family Members or a colleagues may take legal action against the consequences of the adverse impact measures.
33. At the request of the Whistleblower, the Responsible Person shall provide comprehensive, impartial information and free advice on the procedures for reporting Wrongdoings and the provision of remedies.
34. The Whistleblower shall not be subject to any contractual or tortious liability for the provision of the information, including liability for defamation or slander, provided that the Whistleblower reasonably believed that he/she was providing truthful information when providing the information about the Wrongdoing in accordance with the procedure set out in this Policy.
35. The Whistleblower shall only be liable for damages resulting from the submission of a Report if it is proven that the person could not reasonably have believed that the information, he/she provided about the Wrongdoing was correct.
36. If the Report has been made anonymously, the Whistleblower's defences set out in the Policy shall apply where the identity of the Whistleblower has been disclosed and it is necessary to protect the Whistleblower from adverse effects.

## **VI. RIGHTS AND OBLIGATIONS OF THE RESPONSIBLE PERSON**

37. The Responsible Person, or any other person appointed under this Policy to deal with a Report/Wrongdoing, shall, in the exercise of his/her functions, have the right:

- (a) to obtain all the information and data necessary for the investigation from employees and departments of the Group's companies that do not report to him/her;
  - (b) when investigating a Report received through the Whistleblowing Channel, to make decisions relating to the conduct of the investigation that are binding on all employees and departments of the relevant Group company.
38. Responsible person:
- (a) shall be responsible for the timely recording of Reports and each stage of the Report handling process in the Report Log;
  - (b) shall advise the management, members of the management and supervisory bodies, shareholders, all other employees (current and former), representatives of the local community and the public, service providers or other parties to contractual and pre-contractual relationships, and any other persons working under the supervision of contractors, sub-contractors, and suppliers of the Group's companies, on the possibility of filing a Report, on the handling of a Report, and on the exercise of the rights conferred on Whistleblowers by this Policy;
  - (c) to seek and obtain legal advice from internal or external counsel as deemed necessary to properly investigate the report, ensure compliance with all applicable laws, and determine the appropriate course of action.
39. The Responsible Person shall at least once a year:
- (a) provide the Supervisory Board's Audit and Risk Committee (the Supervisory Board until of the Supervisory Board's Audit and Risk Committee is established) with a report/summary of the Reports received and dealt with, the decisions taken, the lessons learned and the recommended changes to be made to the Group's operations and processes in order to prevent the recurrence of the Wrongdoings and/or ensure the efficiency of the process of dealing with Reports;
  - (b) conduct or ensure that training is provided to employees of Group companies, members of management and supervisory bodies on submission of Reports, the processes for dealing with them, a culture that promotes transparency, ethical behaviour, prohibited conduct towards Whistleblowers and other matters covered by this Policy;
  - (c) organise the publication of this Policy, its amendments and updates, and the familiarisation of the employees of the Group companies with it.

## **VII. FINAL PROVISIONS**

- 40. The Policy, including the procedure for submitting and dealing with Reports, a contact of the Responsible Person, can be found on the Green Genius website (<https://greengenius.com/whistleblowing-complaints/>).
- 41. The Responsible Person shall be responsible for ensuring that this Policy is properly implemented, continuously monitored and regularly updated. Changes to the Policy shall be approved by a decision of the Supervisory Board of the Group.
- 42. The Group shall ensure that information and records relating to Reports and Wrongdoings are retained in accordance with the requirements of confidentiality and the protection of personal data for a period of at least 5 years from the date of the last decision taken in respect of such information.

**Annex 1**

**to the Whistleblower Protection Policy of Green Genius International B.V.**

**REPORT OF WRONGDOING**

\_\_\_\_\_ 20 \_\_\_\_\_

\_\_\_\_\_  
(location)

| Details of the person reporting the wrongdoing <i>(optional)</i>                                                                                                                                   |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Name, surname                                                                                                                                                                                      |  |
| Relationship with the company that is the subject of the report (employment relationship, contractual relationship, etc.)                                                                          |  |
| Position                                                                                                                                                                                           |  |
| Telephone (any remarks for contacting)                                                                                                                                                             |  |
| Personal e-mail or residence address                                                                                                                                                               |  |
| Information about the wrongdoing                                                                                                                                                                   |  |
| 1. What wrongdoing are you disclosing? What is the nature of the wrongdoing?                                                                                                                       |  |
| 2. Who committed the wrongdoing? What motives could the person have had when committing the wrongdoing?                                                                                            |  |
| 3. Place and time of the wrongdoing and when did you become aware of it or notice it?                                                                                                              |  |
| Details of the person or persons involved in the wrongdoing                                                                                                                                        |  |
| Name, surname                                                                                                                                                                                      |  |
| Workplace                                                                                                                                                                                          |  |
| Position                                                                                                                                                                                           |  |
| 4. Are there any other persons that were involved or could have been involved in the wrongdoing? If so, please detail who they are.                                                                |  |
| 5. Are there any other witnesses of the wrongdoing? If so, please provide their contact details.                                                                                                   |  |
| Details of the witness or witnesses of the wrongdoing                                                                                                                                              |  |
| Name, surname                                                                                                                                                                                      |  |
| Position                                                                                                                                                                                           |  |
| Workplace                                                                                                                                                                                          |  |
| Telephone No.                                                                                                                                                                                      |  |
| E-mail                                                                                                                                                                                             |  |
| 6. What details supporting the wrongdoing, which may assist the investigation of the wrongdoing, could you provide? Please detail the enclosed written and other information about the wrongdoing. |  |
| 7. Have you reported the wrongdoing to anyone else? If so, who did you report it to and have you received any response? If you have received a response, please give the content of it.            |  |
| 8. Additional observations and comments.                                                                                                                                                           |  |

- ☐ I hereby confirm that I am aware of the legal consequences for providing false information as set out in the Whistleblower Protection Policy and that the information I am providing is correct.
- ☐ Please do not provide me with any information about the handling of this report.

|      |           |
|------|-----------|
| Date | Signature |
|------|-----------|

**Annex 2**

**to the Whistleblower Protection Policy of Green Genius International B.V.**

**FORM OF THE LOGBOOK FOR THE REGISTRATION OF REPORTS AND THE STAGES IN THE  
PROCESS OF THEIR EXAMINATION**

| <b>No.</b> | <b>Date and<br/>channel of<br/>the Report</b> | <b>Report<br/>registration<br/>date</b> | <b>Date when the<br/>Whistleblower<br/>was notified<br/>that the<br/>Report was<br/>received</b> | <b>Stage of the<br/>examination of<br/>the Report,<br/>date of<br/>commencemen<br/>t and<br/>completion<br/>thereof, and<br/>decision taken</b> | <b>Date of notifying<br/>the<br/>Whistleblower on<br/>the follow-up<br/>action/decision</b> | <b>Person who<br/>received and<br/>addressed<br/>the Report</b> | <b>Place of<br/>storage of<br/>the material<br/>for the<br/>examination<br/>of the Report</b> | <b>Signature of<br/>the person<br/>who<br/>examined<br/>the report</b> |
|------------|-----------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
|            |                                               |                                         |                                                                                                  |                                                                                                                                                 |                                                                                             |                                                                 |                                                                                               |                                                                        |
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