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# IXON Whistleblower Reporting Policy

September 3rd 2024

## The Whistleblower Protection Act

In late 2019, the European Union introduced the Whistleblowers Directive (Directive (EU) 2019/1937). The purpose of this legislation is to improve the framework for reporting organizational wrongdoing by enabling thorough investigations and enhancing protections for those who report such activities. As a result of this directive, and the Dutch law based on it (Wet Bescherming Klokkeluiders), a formal reporting procedure has now been established to ensure that reports of suspected wrongdoing are handled appropriately and that whistleblowers are protected throughout the process.

## Who can report?

Anyone who works for IXON on the basis of an employment contract, as well as anyone who performs work for IXON in a subordinate relationship for remuneration, or anyone who works with IXON in any capacity.

## What can be reported?

A (suspicion of) wrongdoing that has come to the attention of the reporter in the context of work related activities can be reported. The Whistleblower Act deals with issues that harm society and isn't meant for individual problems with IXON. Wrongdoing exists if the public interest is at stake, such as in the case of:

- breach or risk of breach of Union law;
- an act or omission involving the public interest;
- there is a danger to public health, personal safety and/or environmental degradation;
- A breach of the law. Specifically, you can think of things such as money laundering, terrorist financing and tax fraud.

A suspicion of wrongdoing is reasonable if that suspicion follows from knowledge acquired by the reporter.

## How do you report and to whom?

The report may be made to the Legal & Compliance Officer ('the functionary') - [legal@ixon.cloud](mailto:legal@ixon.cloud) or +31 085 744 1105 - in writing, orally by telephone or other voice messaging systems, or within a reasonable time by an interview at a location.

If the reporter suspects that the functionary is involved in the suspected malpractice, the reporter may also make the report to any manager who is hierarchically superior to them within the organization.

The contacted person will treat the report confidentially. All those involved in handling a report shall not disclose the identity of the reporter and others involved without the express written consent of the reporter and shall treat information about the report confidentially. The reporter will receive an acknowledgment of receipt within seven days of sending a report. The contacted person will establish a reasonable period of not more than three months after sending the acknowledgment of receipt, within which information is provided to the reporter about the assessment and, if applicable, a follow-up of the report. More information about the investigation and safeguards can be found in Annex I.



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### *Anonymous reporting*

If you prefer to report anonymously, you can send a letter to IXON B.V., Zuster Bloemstraat 20 (5835 DW) Beugen, addressed to the Legal & Compliance Officer. Please mark the letter as 'CONFIDENTIAL'. Please note that when reporting anonymously, it is more challenging to provide feedback to the reporter. However, even without this feedback, an investigation will still be conducted.

### **Right to advice**

Reporting suspected wrongdoing or a breach of EU law can be challenging for many people. To assist you, you are entitled to information, advice, and support. You may contact the advisory department of the House for Whistleblowers (Huis voor Klokkenuiders), or any advisor of your choice. The website of the House for Whistleblowers provides additional information on how they can assist you.

### **Reporting externally**

If you do not feel comfortable reporting internally, you also have the option to report any suspected misconduct or violations within IXON to an external body. Depending on the nature of the suspected violation, you can report it to the competent authority.

The authorities in the Netherlands are:

- the Consumer and Market Authority (ACM)
- the Netherlands Authority for the Financial Markets (AFM)
- the Personal Data Authority (AP)
- De Nederlandsche Bank (DNB)
- the House of Whistleblowers
- the Healthcare and Youth Inspectorate (IGJ)
- the Dutch Healthcare Authority (NZ)
- The Nuclear Safety and Radiation Protection Authority (ANVS), and
- Organisations and administrative bodies, or parts thereof, designated by order in council or ministerial regulation.

### **(Legal) protection**

The reporter is and shall be protected from all kinds of detriment. Examples of detriment include dismissal, involuntary transfer, refusal of a promotion, a negative assessment or a written reprimand.

The protection applies during and after disclosure of a suspected irregularity, wrongdoing or a violation of EU law, provided that the reporter has reasonable grounds to believe that the information reported is accurate at the time of disclosure, both for an internal or external report. The employer shall ensure that managers and colleagues of the reporter refrain from any form of prejudice in connection with reporting in good faith and properly a suspicion of an irregularity, malpractice or a violation of EU law, which hinders the reporter's professional or personal functioning.

If a reporter is disadvantaged during or after the handling of a report, or after disclosure of a suspicion of an irregularity, wrongdoing or a violation of EU law, it is presumed that the disadvantage is the result of the report or disclosure. The employer may provide rebuttal evidence for this.



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## Annex I – Investigation

### Article 1. Handling of Internal Reports by the Employer

1. The Legal & Compliance Officer is responsible for investigating any reported suspicions of wrongdoing or breaches of EU law unless:
  - a. the suspicion is not based on reasonable grounds, or
  - b. it is evident that the reported does not pertain to any suspected wrongdoing, violation or irregularity.
2. If the Legal & Compliance Officer decides not to initiate an investigation, they will inform the reporter of this in writing within two weeks of the internal report. The notification will also explain the reasons why the suspicion is considered not reasonably grounded or why it is clear in advance that the report does not involve a suspicion of wrongdoing or a breach of EU law.
3. The Legal & Compliance Officer will assess whether the reported suspicion of wrongdoing should be communicated to a competent authority. Reports will only be forwarded to other authorities with the reporter's explicit consent. If the employer informs a competent authority, the Legal & Compliance Officer will provide the reporter with a copy, unless there are compelling reasons not to do so.
4. The Legal & Compliance Officer may delegate the investigation to independent and impartial investigators who, in any case, have no involvement in the suspected wrongdoing. The Legal & Compliance Officer may also conduct the investigation themselves.
5. The Legal & Compliance Officer will immediately inform the reporter in writing that an investigation has been initiated and will specify who will be conducting the investigation.

### Article 2. Conducting the Investigation

1. The investigators will provide the reporter with an opportunity to be heard. A written record of this hearing will be made and submitted to the reporter for review, approval, and signature. The reporter will be given a copy of the signed document.
2. The investigators may also interview other individuals as part of the investigation. A written record will be kept of each interview, and the record will be submitted to the interviewee for approval and signature. A copy of the signed document will be provided to the interviewee.
3. The investigators have the authority to review and request any documents within the employer's organization that they reasonably consider necessary for the investigation.
4. Employees are also allowed to provide the investigators with any documents they believe are reasonably necessary for the investigation.
5. The investigators will prepare a draft report of the investigation and give the reporter a chance to provide feedback, unless there are compelling reasons not to do so.
6. Following this, the investigators will finalize the investigation report and send a copy to the reporter, unless there are significant objections.
7. Business secrets received as part of the notification must not be used for any purpose other than following up the notification.

### Article 3. Employer's position

1. Within three months of the report, the Legal & Compliance Officer will provide the reporter with a written statement detailing the employer's position on the reported suspicion of wrongdoing or breach of EU law. This statement will also outline any actions that have been taken as a result of the report.
2. If it becomes evident that the position cannot be provided within the specified timeframe, the Legal & Compliance Officer will notify the reporter in writing. This notice will include a new expected timeframe for delivering the position and the reasons for the delay.
3. After the investigation is concluded, the Legal & Compliance Officer will decide whether an external authority needs to be informed about the internal report of suspected wrongdoing or



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violation, the investigation's findings, and the employer's position. If an external authority is notified, a copy of this notification will be provided to the reporter unless there are compelling reasons not to do so.

4. Individuals involved in the reported incident will be informed in the same manner as the reporter, unless doing so would compromise investigative or enforcement efforts.
5. If the reporter, after reviewing the investigation report or the employer's position, provides substantiated feedback indicating that the wrongdoing or breach of EU law was not adequately investigated or that there are significant inaccuracies in the report or the employer's position, the employer must address these concerns in detail. If necessary, the employer will initiate a new or supplementary investigation. If the employer informs or has informed an external authority, the reporter's response regarding the investigation report and the employer's position will also be forwarded to that authority. The reporter will receive a copy of this communication.