

GROWTEQ WHISTLEBLOWERS' SCHEME

Article 1 – Definition of terms

1. This Whistleblowers' Scheme applies to any person who is involved with the private limited liability company Growteq B.V.
2. The following definitions are used in this Whistleblowers' Scheme:
 - a. Board: the board of the private limited liability company Conforza Beheer B.V., which is the being the ultimate shareholder of Growteq;
 - b. Competent Authority: the competent authority referred to in Article 2c of the Whistleblowers Protection Act (Wet bescherming klokkenluiders), which in any case means the Financial Markets Authority (Autoriteit Financiële Markten), the Dutch Data Protection Authority (Autoriteit persoonsgegevens) and the Whistleblowers Authority (Huis voor klokkenluiders);
 - c. Compliance Officer: the independent officer appointed by Growteq under this Whistleblowers' Scheme;
 - d. Person Reporting: a natural person who reports or publicly discloses Suspected Abuse in the context of his Work-Related Activities;
 - e. Report: a report of Suspected Abuse;
 - f. Abuse: either a breach or risk of a breach of Union law, as stipulated in Article 2 of EU Directive 2019/1937, or an act or omission involving the public interest caused by:
 - i. a breach or risk of a breach of a statutory regulation or internal rules of Growteq, which rules imply a concrete obligation and are established by Growteq on the basis of a statutory regulation, or;
 - ii. a risk to public health, the safety of persons, damage to the environment or the proper functioning of Growteq's business operations.In any event, public interest is involved if the act or omission affects more than just personal interests and is either part of a pattern or structural in nature, or is serious or broad in scope;
 - g. Suspected Abuse: the suspicion of a Person Reporting of an Abuse in the organisation at which he works or has worked or in another organisation if he has come into contact with that organisation through his work, insofar as the suspicion is based on reasonable grounds arising from the knowledge that the Person Reporting has gained at Growteq or arising from the knowledge that the Person Reporting has gained through his work at another company or organisation;
 - h. Work-Related Context: future, current or past work-related activities through which, irrespective of the nature of those activities, persons acquire information on Abuses and in which those persons could suffer a detriment if they were to report such information;
 - i. Employee: a person who performs work under an employment contract or a person who otherwise performs work for Growteq for remuneration in a relationship of subordination, such as interns, self-employed persons without staff, partners, directors or supervisors.

Article 2 - Making a Report

1. Any Person Reporting a Suspected Abuse may report that suspicion to Growteq in the manner set out below or make an external Report to the Competent Authority.

2. Reports can be made to the Compliance Officer in writing at compliance@visser-visser.nl or verbally at +31883377200.
3. If the Person Reporting has a reasonable suspicion that the Compliance Officer is involved in the Suspected Abuse and he discloses his suspicion, the Report shall not be made to the Compliance Officer but to the Chairman of the Board at voorzitter@visser-visser.nl.
4. When submitting the Report, the Person Reporting must provide a private residential and/or private e-mail address and telephone number at which the Person Reporting can be reached in connection with the Report.
5. The Suspected Abuse must be based on reasonable grounds arising from knowledge that the Person Reporting has gained at Growteq or arising from knowledge that the Person Reporting has gained through his work at another company or organisation that performs work for or on behalf of Growteq.
6. In the Report, the Person Reporting will include as much information as possible that is available to him.

Article 3 - Any confidential advice

Anyone who is aware of Suspected Abuse may seek advice about it in confidence from the Compliance Officer, such as consult and request information, discussions and support.

Article 4 - Handling of the Report

1. Upon receipt, the Report will be included in a register set up for that purpose.
2. The Report will be investigated and followed up by the Compliance Officer. If the Report concerns the Compliance Officer, preventing him from acting as the handler of the Report, the Report will be followed up by the Chairman of the Board.
3. If the Report is made verbally, a written record of the consultation will be made by the Compliance Officer, which will be shared with the Person Reporting for approval.
4. Acknowledgement of receipt of the Report will be made to the Person Reporting by sending a written acknowledgement no later than seven days after receipt. The acknowledgement of receipt will include a factual description of the Report and a copy of the Report or of the written account of the Report, if made verbally.
5. If the Report is not based on reasonable grounds or if it is clear in advance that what is reported does not relate to Abuse, the Person Reporting will be informed in writing, with an explanation of how this was determined.
6. The person or persons to whom the Report relates will be informed of the Report, unless Growteq deems this not to be in the interest of the investigation.
7. Within a maximum period of three months from the date the acknowledgement of receipt was sent, the Person Reporting will be informed of the assessment and, if applicable, the follow-up of the Report.

8. The person or persons to whom the Report relates will be informed of the assessment and, if applicable, the follow-up of the Report, at least at the same time as the Person Reporting, in accordance with paragraph 7 of this article.

Article 5 - Confidentiality

1. Anyone at Growteq who is involved in a Report or in the investigation into Suspected Abuse and, in the process, comes into possession of data whose confidential nature he knows or should reasonably suspect, is obliged to keep such data confidential, except to the extent any statutory provision obliges him to disclose or the need to disclose arises from his duty in the implementation of such statutory provision.
2. Information of a confidential nature includes, in any case, information concerning the identity of the Person Reporting and the identity of the person to whom the Abuse is attributed or with whom that person is associated and information concerning a business secret.
3. The identity of a Person Reporting and the information from which the identity of the Person Reporting can be directly or indirectly ascertained will not be disclosed outside the organisation of Growteq without the consent of the Person Reporting. By making a Report, the Person Reporting consents to the use of his identity to the extent required for the investigation of the Report and any follow-up thereto, unless the Person Reporting expressly indicates at that time that he does not consent thereto.
4. Where any statutory provision requires the disclosure of the identity of a Person Reporting in the context of an investigation of the Report or legal proceedings, the Person Reporting will be given as much advance notice as possible, unless such information could jeopardise the associated investigation or legal proceedings.

Article 6 - Protection of the Person Reporting

1. During and after the handling of a Report, the Person Reporting will not be prejudiced as a result of the Report, provided that the Person Reporting had reasonable grounds to believe that the reported information about the Suspected Abuse was correct at the time of the Report.
2. Prejudice within the meaning of Article 6.1 means, inter alia, Growteq taking adverse action towards the Person Reporting, such as dismissal or suspension other than at his own request, or the imposition of a penalty, as referred to in Article 7:650 of the Dutch Civil Code (Burgerlijk Wetboek).

Article 7 - Publication and entry into force of this Whistleblowers' Scheme

1. Growteq will publish this Whistleblowers' Scheme on the internal service plaza and on its website.
2. This scheme comes into force with effect from 17 December 2023 and replaces all previous Whistleblowers' Schemes of Growteq.