



WHISTLEBLOWER POLICY

EPP N.V.

This whistleblower policy (**Whistleblower Policy**) of EPP N.V. (**Company**) meets the requirements of the Dutch corporate governance code (**Code**) of having a whistleblower policy for its employees. The Whistleblower Policy is embedded in the Company's internal compliance system and is set out below.

1 Reporting irregularities

1.1 Executive and Non-Executive Directors of the Board of the Company and any employee of the Company or of a direct or indirect subsidiary of the Company (**Employee**) must at all times report through the Whistleblower Policy (suspected) irregularities of a general, operational or financial nature which in the opinion of the employee are in violation of the law, rule of execution, regulation and/or code, either internal or external regarding the Company as a whole, the respective local subsidiary of the Company or the Employees personally, including but not limited to (suspicion of) acts of bribery (**Irregularities**).

1.2 Upon becoming aware of an Irregularity, the respective Employee should:

- (a) consult with its direct supervisor; or
- (b) if consultation with its direct supervisor is not an option, consult with local management of the Company where the Employee is employed; or
- (c) if consultation with local management is not an option, consult with the Company's corporate counsel or the Company's executive directors of the board (**Executive Directors**); or
- (d) if consultation with the Company's corporate counsel and the Executive Directors is not an option, consult with the any of the non-executive directors of the board (**Non-Executive Directors**). A similar procedure applies if reporting to the Executive Directors referred to in article 2.6 is not an option.

1.3 Upon becoming aware of an Irregularity, the following procedure shall be applied in case of the Directors of the Board of the Company:

- (a) an Irregularity of Executive Director should be consulted with Chairman of the Social and Ethics Committee;
- (b) an Irregularity of Non-Executive Director should be consulted with Chairman of the Board;
- (c) an Irregularity of Chairman of the Board should be consulted with Chairman of the Audit Committee.

- 1.4 Consultation with the respective level of management is not an option, when this level of management is subject of or contributes to the Irregularity, or if after various consultations on the subject matter, this level of management does not address the issue adequately.

2 Further procedure

- 2.1 When an Irregularity is reported, the issue is discussed between the reporting Employee and the consulted level of management, and subsequently documented.
- 2.2 If the consulted level of management finds it necessary to do so, it informs the Executive Directors of the report.
- 2.3 The consulted level of management must inform the Executive Directors in case the Irregularity, or the (potential) consequences thereof if the Irregularity is not remedied in time, are not limited to the local group company.
- 2.4 Acts of bribery or suspicion of acts of bribery must be disclosed immediately by the consulted level of management to the Executive Directors at all times.
- 2.5 The Executive Directors should inform the Non-Executive Directors of any Irregularities they become aware of, without delay.
- 2.6 Reporting to the Executive Directors is not an option, when the Executive Directors are subject of or contributes to the irregularity.

3 Confidentiality

- 3.1 The management board ensures that employees have the opportunity to file a report without jeopardising their legal position. Any Irregularity reported under this Whistleblower Policy shall be treated as confidential and shall only be disclosed in the manner as described in article 2. The identity of the reporting Employee shall not be disclosed to the respective level of management in case the Irregularity concerns this management, nor to higher levels of management, and the Irregularity shall be dealt with objectively and swiftly.