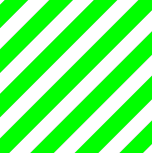


# **Whistleblowing Policy Linehub**

Linehub



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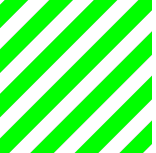
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## Section 1: Our Purpose

### 1.1 Our Goals & Commitment

We actively invest in a good relationship with the people around us, because we believe in the strength of a collective. We will go to any lengths for you, each other, our partners, and society. We strengthen each other by working together; whether it's with our colleagues or our partners.

That's why we strive for creating an exceptional place where you can be you. A place where there's room for fun during and after work. Where you can develop, discover, improve and contribute. To more than just our company goals. Because when you grow, we grow. And we want to grow with you.

We have put guidelines and policies in place to ensure we live by these values in our day-to-day work.

Together with our values, we want to have feedback and encourage people to speak up when they see activity or behaviour that they feel is wrong or does not match our values. The goal of this policy is to provide very clear guidelines on how we approach and manage this feedback. With our whistleblowing policy, we aim to ensure:

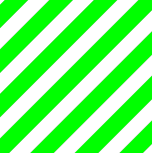
- Every employee should have the chance to speak up anonymously when they feel we are not adhering to our corporate values. They should have a place to report misconduct, every report will be heard and acted on, and we will make improvements based on the results.
- Linehub believes everyone should be able to make reports anonymously. We commit to protecting informant's identities and they only need to reveal themselves if they choose to.
- We will investigate every report of misconduct. At the end of the investigation, we will document the results and provide feedback when appropriate.

### 1.2 Our Commitment

Linehub wants our employees to know they can provide information on any concerns they have, understand where they can report their concerns, know what happens after they make a report, and ensure they feel safe in providing a report. Linehub also wants to let them know about their right to be anonymous as well as how we, as an organisation, will ensure they are not subject to any retaliation or other abuse because they made a report.

Reports can be made on any (potential) breach of or suspicion of wrongdoing concerning EU-legislation, but also regarding national laws and company policies.

Not only can you make a report, you can also inquire about information or request assistance in light of any suspicion of wrongdoing or irregularity regarding conduct in breach of EU-legislation. You can submit a question or inquiry anonymously.



### **1.3 What Conduct Should Be Reported**

It is important that Linehub outlines what behaviour we want to be reported under this policy. We want to hear from you if you witness or know about any behaviour that is:

- Fraudulent;
- Illegal;
- Corrupt;
- Dishonest;
- Unethical;
- Violates the law or any legal code;
- Is creating an unsafe environment;
- Breaches any of our company's policies;
- Discrimination;
- Harassment and/or bullying of any kind;
- Any conduct which is detrimental to Linehub and could cause financial or non-financial loss;

### **1.4 Who Falls Under This Policy**

The following would be considered an "eligible person" and would fall under Linehub's whistleblowing policy.

- Employees (including directors, managers, interns, and secondees);
- Shareholders;
- Job candidates;
- Contractors, consultants, service providers, suppliers, business partners and employees of all aforementioned categories;
- Former employees;
- Facilitators and trusted advisor(s) of the person making the report;
- Internal investigators or the persons processing a report;

This policy applies to all Linehub's businesses, divisions, and offices. It also applies across all jurisdictions where we operate. If local legislation, regulation, or laws provide a higher level of protection than what is included in this policy, the local legislation will take precedence.



## Section 2: Process For Making A Report

### 2.1 What Options Do Employees Have For Making A Report

If an employee or eligible person would like to make a report, they have different channels available where they can do this. Detailed instructions for how to use and approach each of these channels is included in Appendix 1.

#### Internal reporting procedure

The eligible person can file a report internally with Linehub via the following options:

- Send an (anonymous) email to [confidential@linehub.com](mailto:confidential@linehub.com);
- Speak with one of the whistleblowing counselors, by telephone or in person: Wouter Buter or Zamora Catsburg

To send an anonymous email, the eligible person can create an e-mail account for this specific purpose.

Please make use of the Whistleblower Report Form [[hyperlink invoegen](#)] when filing a report by e-mail, to ensure all relevant information is provided. Alternatively, you can file a report by e-mail without using this Report Form, however, please make sure all requested and relevant information is provided.

#### External reporting procedure

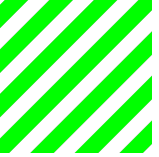
Should the eligible person wish to do so, they can file a report directly with an external competent authority in the jurisdiction where the eligible person is working in the office, division or entity of Linehub. The eligible person can also file a report with the external competent authority, after first having filed an internal report and being unsatisfied with the results of the investigation, after having exhausted all internal options by escalating the investigation to the whistleblowing counselor.

The list of competent authorities for the corresponding jurisdictions can be found in Appendix 3.

### 2.2 You Can Remain Anonymous

Linehub respects and protects your identity if you choose to make an anonymous report. You can choose to remain anonymous while making a report, interacting with case managers during an investigation of your report, as well as after your case is closed. At any given time you can identify yourself, but this is your choice and at no point do you need to do this or will you be forced to provide your identity.

If you decide to disclose your identity, Linehub will work to protect your identity and will outline and document who in the organisation will know you submitted your report. Linehub



will also take all steps necessary (and outlined in this policy) to ensure you do not suffer any retaliation.

It is worth noting that Linehub will make every endeavour possible to investigate your report, but in some cases, there are limitations of what can be achieved if the informant decides to remain anonymous.

## 2.3 What Is The Investigative Process?

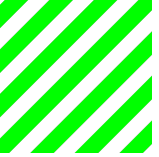
It is important for Linehub to be transparent with our employees and outline what is the process for us to investigate a report submitted through our whistleblowing channels. Below, we have provided the different steps a case manager or member of our whistleblowing team will go through once a report is received until the case is closed.

- Report (anonymous or otherwise) is received by the whistleblowing counselor or by any senior manager or leader and subsequently forwarded to the whistleblowing counselor.
- A case manager is assigned to the report to assess it and confirm its receipt in a written record within 7 days of receipt. Any report made verbally shall be recorded in writing and submitted to the informant for approval and signature. The informant shall receive a copy of the written record, including a description and date of receipt. To ensure impartiality, an independent investigator shall be assigned to conduct the inquiry as a case manager. The case manager shall maintain a record of the report in a designated register, in compliance with legal requirements.
- The case manager will do an initial assessment to confirm it is a valid report and request permission to investigate. The informant shall be notified of the decision regarding whether an inquiry will be conducted within 3 months of having filed the report.
- The case manager will begin their investigation. This can include corresponding with the informant if there is a channel to do this. The informant shall have the opportunity to be heard.
- The case manager will investigate and update management and the informant per policy guidelines. The case manager shall have access to all required resources in order to proceed with the investigation, including access to necessary documents and interviewing other parties relevant to the inquiry.
- Once the case manager has finalised their investigation and report, management and the informant will be updated.
- At this point, the case manager will hand everything over to management for any subsequent action to take place.

## 2.4 How We Use 3rd Parties

At Linehub, we utilise 3rd parties in our whistleblowing program and strategy. Examples of how we might utilise 3rd parties include:

- **Accounting Firms:** Linehub uses 3rd party accounting firms to do forensic investigating of specific reports that come through our whistleblowing program.



- **Investigative Firms:** Linehub uses specialist investigative firms to investigate specific cases where we do not have the skills needed in-house. They are also used for investigations that we would prefer a 3rd party execute on due to the nature of the report.
- **Human Resources Consultants:** Linehub utilises human resources consultants across our business and they might be involved in specific whistleblowing cases, ensuring we use human resource best practices as we assess, investigate, and take action.

## 2.5 Who Is Alerted To A Report

Once a report is submitted (anonymous or not), this report goes to the whistleblowing counselor at Linehub. This person will then assess the report and assign it to a case manager, who will manage the investigation.

Certain senior managers might be alerted to the report as part of the reporting process or if they are involved in the investigation in some manner.

Any information that could potentially identify an anonymous informant will be held in the strictest confidence and will not be shared, unless Linehub is compelled by law.

If the informant or case manager reasonably suspects that any (senior) managers may be involved in the alleged misconduct or irregularity, the receiving supervisor shall promptly forward the report back to the whistleblowing counselor.

## 2.6 What Is The Process Of Updating The Informant

As part of our investigative process, Linehub will update the informant of the progress of the investigation. These updates can include the following:

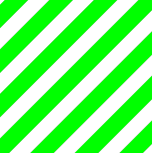
- Linehub has confirmed the receipt of a report from the informant.
- Linehub has begun the investigative process.
- The investigation is currently ongoing.
- The investigation has been closed.

Linehub's commitment is that the informant will be updated once a month while the investigation is ongoing. They will then be updated once the investigation has been closed.

Linehub will strive to provide as much feedback on the investigation as possible. However, due to Linehub's privacy guidelines, there is often information that can not be shared with the informant.

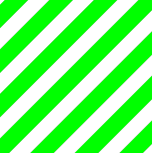
## 2.7 What If The Informant Is Not Satisfied With The Results

If, after receiving the summarised report of the investigation, the informant is not satisfied with the result, they can escalate this to the whistleblowing counselor. The informant can provide this escalation in writing so that a formal review can take place. While the whistleblowing counselor commits to review the request, Linehub is under no obligation to reopen the



investigation. If the whistleblowing counselor concludes that the investigation was conducted properly and no new information exists that would change the results of the investigation, the investigation will be concluded.





## Section 3: How Informants Are Protected

### 3.1 Anonymity After Submitting A Report

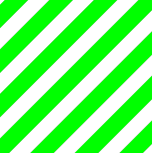
Section 2.2 discussed how an eligible person can remain anonymous during the process of submitting a report. After submitting a report, the following policies around anonymity are in place to protect an informant's identity.

- The informant has the right to remain anonymous and does not need to identify themselves at anytime during the investigation process.
- Linehub uses tools and platforms that help protect an informant's identity during and after submitting a report.
- At no time will Linehub force the informant to reveal their identity.
- The informant can refuse to answer questions they feel could identify themselves. If the informant reveals themselves at any time, the whistleblowing counselor will document who will have access to their identity. This can include the case manager, directors, etc.

### 3.2 Potential Retaliation

An informant might be concerned that staff, management, or the organisation might retaliate against them. In this case, Linehub will protect the informant from:

- Suspension, lay-off, dismissal or equivalent measures;
- Demotion or withholding of promotion;
- Transfer of duties, change of location of place of work, reduction in wages, change in working hours;
- Withholding of training;
- A negative performance assessment or employment reference;
- Imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty;
- Coercion, intimidation, harassment or ostracism;
- Discrimination, disadvantageous or unfair treatment;
- Failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he or she would be offered permanent employment;
- Failure to renew, or early termination of, a temporary employment contract;
- Harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income;
- Blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;
- Early termination or cancellation of a contract for goods or services;
- Cancellation of a licence or permit;
- Psychiatric or medical referrals.



Retaliation includes corrective measures taken by Linehub against the informant, following an act or negligence that legitimises a measure being taken such as the ones outlined above, however that these are disproportional to the severity of the act or negligence of the informant in their professional capacity.

If an informant is considered to be retaliated against by one or more of such corrective measures, during and after the investigation, Linehub has to provide evidence to the contrary that a measure such as outlined above has been taken outside of the scope of the investigation, but due to a different circumstance, in reaction to an illegal or otherwise prohibited act or negligence of the informant in their professional capacity.

### **3.3 Considered Risk of Retaliation**

In the case of “considered risk of retaliation”, the informant believes retaliation is near or imminent, and they are targeted for retaliation. In cases of considered retaliation, the informant should contact the whistleblowing counselor. The whistleblowing counselor will take the action they feel is appropriate as well as come up with recommendations for how the situation can be resolved. Potential steps to protect the informant from a considered risk of retaliation can include:

- The informant taking leave.
- The informant being reassigned to other duties.
- The informant being reassigned to another location.

### **3.4 Already Retaliated Against**

If the informant feels that they have already been retaliated against, they should escalate this immediately to the whistleblowing counselor. The whistleblowing counselor will take the action they feel is appropriate as well as come up with recommendations for how the situation can be resolved. Potential steps to protect the informant after retaliation has occurred can include:

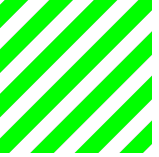
- The informant taking leave.
- The informant being reassigned to other duties.
- The informant being reassigned to another location.

Reporters or individuals that have been involved in a report who believe they have faced retaliation due to their report may request an investigation into how they have been treated within the organization.

Reporters may also request the investigation department of the competent authorities as mentioned in Appendix 3 to conduct an inquiry into Linehub's conduct following the report.

### **3.5 Retaliation Not Adequately Resolved**

If the informant feels their report of retaliation was not resolved adequately can escalate this case in writing. The report will need to go to whistleblowing counselor and they will investigate the matter and process for how the retaliation was dealt with.



### **3.6 How Linehub Deals With Retaliation**

Linehub does not tolerate any attempts to retaliate against an informant who has made a report. Any employee or associated person that found retaliating will face disciplinary action, including the potential to be terminated from their roles.

### **3.7 Separation Of Issues**

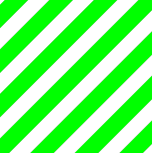
Linehub will be able to still raise any issues related to work or performance related issues. While Linehub will protect the informant from any retaliation, it is also important that they are still effective in their job. Linehub can still raise any performance or contract issues with the informant as long as they are kept separate and not influenced at all from any reports that have been made.

### **3.8 Protection & Immunity For Others**

Other parties that might have to bear witness or are involved in the investigation will be protected from retaliation in the same manner as the informant.

### **3.9 Legislative/Regulation Protection & Assistance**

If in any jurisdictions or locales where Linehub operates has whistleblowing protection laws that provide a higher level of protection than what is included in this policy, the local legislation will take precedence.



## Section 4: Our Roles & Responsibilities

### 4.1 Roles

The roles within Linehub's whistleblowing program include the following:

- Program owner and whistleblowing protection officer (WPO), referred in this document throughout as whistleblowing counselor;
- Case managers that investigate individual reports;
- Human resources who are involved in cases and made aware of specific investigations;

### 4.2 Responsibilities

The following are the responsibilities of each role in Linehub's whistleblowing program.

**Program owner/whistleblowing protection officer/whistleblowing counselor:** This individual owns the entire program and is measured on its overall success. This includes employees knowing and understanding the program, an easy process of making a report, investigating reports, as well as being a point of escalation for any concerns or retaliation that has taken place. While this individual reports into the organisation, the results of their work goes directly to the Board of Directors.

**Case managers:** Case managers are assigned anonymous reports and their role is to investigate these reports. This includes interacting and asking questions of informants, as well as using the information provided to investigate the report submitted. Their investigation can be internal or external to the organisation depending on what was documented in the report. Their goal is to gather the facts and put forth a final report to management on what happened and what action they feel needs to take place.

**Human resources:** Colleagues from human resources may be called upon to provide advice and guidance during any investigation. The whistleblowing program leverages their expertise and acumen to ensure Linehub are using HR best practices during investigations and we are treating all employees fairly.



## Section 5: Governance

### 5.1 Changes to Linehub's Whistleblowing Policy

From time to time, Linehub's whistleblowing policy will need to change to keep up with our values, best practices, improvements, as well as legislation and regulations. Any changes to our whistleblowing policy will be communicated with all employees and any relevant stakeholders. This policy and any changes made do form any contract of employment.

Any changes to Linehub's whistleblowing policy must be approved by the:

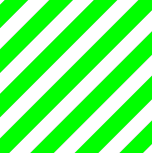
- Board of Directors
- Owner of Linehub's whistleblowing program (the whistleblowing counselors)
- Head of legal

All changes will be reviewed by the Board of Directors and the Board can comment and provide feedback as necessary. All changes will also be documented in Linehub's whistleblowing policy and will be made available to all employees.

### 5.2 Reporting to the Board of Directors

The Board of Directors is updated every year on Linehub's whistleblowing program, inclusive of reports, investigations, and results. Reports or investigations carrying an undue amount of risk will be reported to the Board of Directors outside of the yearly updates. The Board of Directors at any time can ask about anonymous reports, investigations, as well as the state of Linehub's whistleblowing program.

Linehub's whistleblowing program resides in the Board of Directors. They are responsible and accountable for the implementation and effectiveness of Linehub's whistleblowing program.

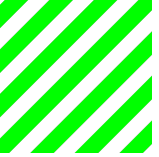


## Appendix 1: Channels For Reporting

The eligible person can file a report internally with Linehub via the following options:

- Anonymous email at [confidential@linehub.com](mailto:confidential@linehub.com);
- Speak with one of the whistleblowing counselors: Wouter Buter or Zamora Catsburg

To send an anonymous email, the eligible person can create an e-mail account for this specific purpose.



## Appendix 2: Change Log

{Document all changes that have occurred in your whistleblowing policy}.



## Appendix 3: All Relevant Local Legislation/Regulation

### Authorities for external reporting, per jurisdiction

#### The Netherlands

**Huis voor Klokkeluiders** – general whistleblowing authority  
(<https://www.huisvoorklokkeluiders.nl/>)

**Autoriteit Financiële Markten (AFM)** – financial markets authority  
(<https://www.afm.nl/>)

**Autoriteit Consument en Markt (ACM)** – consumer markets authority  
(<https://www.acm.nl/nl>)

**Autoriteit Persoonsgegevens (AP)** – data protection authority  
(<https://www.autoriteitpersoonsgegevens.nl/>)

Other authorities may be applicable, but at this moment fall outside of the scope of services Linehub provides.

#### Belgium

**Gegevensbeschermingsautoriteit (GBA)** – data protection authority & general whistleblowing authority  
(<https://www.gegevensbeschermingsautoriteit.be/klokkeluiders>)

#### Germany

The federal states set up their own external reporting office for reports concerning the respective state administration and the respective local authorities.

**Bundeskartellamt** – Federal Cartel Office  
([https://www.bundeskartellamt.de/EN/Banoncartels/Whistle-blower/whistle-blower\\_artikel.html?sessionId=382804AB6FE9AFB5FCD8E0ECCE80BD4B.1\\_cid389?nn=3591568](https://www.bundeskartellamt.de/EN/Banoncartels/Whistle-blower/whistle-blower_artikel.html?sessionId=382804AB6FE9AFB5FCD8E0ECCE80BD4B.1_cid389?nn=3591568))

**Bundesanstalt für  
Finanzdienstleistungsaufsicht (BaFin)** – Federal Financial Supervisory Authority  
([https://www.bafin.de/EN/Homepage/homepage\\_node.html](https://www.bafin.de/EN/Homepage/homepage_node.html))

**Bundesamt für Justiz (BfJ)** – Federal Office of Justice  
(<https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes.html>)

#### Romania

**Agentia Nationala de Integritate (ANI)** – National Agency for Integrity  
(<https://www.integritate.eu/Home.aspx>)