

Reporting procedure TKH Group

Article 1. Who can report?

Any natural person who, in the context of his work-related activities in relation to TKH Group NV or its operating companies (“TKH”), reports or makes public a suspicion of misconduct (“**Whistleblower**”).

A Whistleblower can be an employee, but also, for example, a self-employed person (such as a consultant or freelancer). Furthermore, a director, volunteer, paid or unpaid intern, or personnel of a contractor or supplier can also be a Whistleblower. What is relevant is that the Whistleblower is going to perform, is performing, or has performed work for TKH. An ex-employee or another person whose employment relationship has been terminated can therefore also be a Whistleblower. This also applies, for example, to job applicants and other persons whose employment relationship has yet to commence. Additionally, a shareholder, for example, can be a Whistleblower.

Article 2. What can be reported under this reporting procedure?

Under this reporting procedure, a Whistleblower may report a suspected (threat of a) misconduct (“**Report**”). (Threat of) misconduct means (a threat of) (i) a breach of Union law or (ii) a public misconduct.

(i) Infringement of Union law

An infringement of Union law is an act or omission that is unlawful or that undermines the objective of Union law. This concerns a Union act, i.e. a European regulation or directive – or national legislation or regulations derived therefrom – in specific policy areas, but in any event concerns the following policy areas:

- Public contracts;
- Financial services, products and markets, prevention of money laundering and counter-terrorism;
- Product safety and product conformity;
- Transport safety;
- Protection of the environment;
- Radiation protection and nuclear safety;
- Safety of food and feed, animal health and welfare;
- Public health;
- Consumer protection;
- Protection of privacy and personal data.

(ii) Social injustice

A public misconduct exists when the public interest is at stake due to an act or omission. The act or omission then contains one or more of the following characteristics:

- There is a violation of the law or a violation of internal rules established by TKH, pursuant to a statutory provision;
- There is a danger to public health;
- There is a danger to the safety of persons;
- There is a risk of environmental damage;
- There is a risk to the proper functioning of the organization as a result of improper conduct or omission.

On a case-by-case basis whether an event affects the public interest. The public interest is in any event at stake if the act or omission affects more than just personal



interests and there is either a pattern or a structural character, or if it is serious or extensive.

A person can only be considered a Whistleblower if they have a reasonable suspicion of wrongdoing and can substantiate it. This means that there must be concrete and reliable indications supporting the suspicion of wrongdoing.

This reporting procedure is intended solely for reporting misconduct and, where applicable, related integrity issues, and is not intended for individual matters such as an (employment) conflict between an employee and their immediate supervisor. Abuse of this reporting procedure may be punished by (severe) employment law sanctions, including summary dismissal, and the recovery of all costs incurred by or on behalf of TKH to investigate the Report. In this context, examples include the recovery of costs associated with engaging an external independent fact-finding investigator and/or an external legal counsel.

Article 3. Can I ask someone for advice?

Employees may consult the confidential counsellor of the operating company where they work ("**Confidential Counsellor**") if they suspect misconduct. The employee may discuss his or her concerns in confidence with the Confidential Counsellor. A Whistleblower is free to seek advice from an external counsellor at their own expense.

Article 4. To whom can I report?

The Whistleblower may report a (threat of a) suspicion of misconduct verbally or in writing to his or her immediate supervisor. If the Whistleblower deems this inappropriate - for whatever reason - the report may also be made verbally or in writing to the Confidential Counsellor or the management of the relevant operating company, or to an independent official designated by the operating company. The person to whom the Report is made shall inform the Central Compliance Officer of TKH Group of the Report as soon as possible.

The Whistleblower may also report the suspected (threat of a) misconduct directly, orally or in writing, to the Central Compliance Officer of TKH Group. If the Central Compliance Officer of TKH Group may be involved in the suspected misconduct, or if the suspected misconduct concerns the Executive Board of TKH Group, the Whistleblower may report the suspected misconduct to the Chairperson of the Supervisory Board of TKH Group. In such a case, the Chairperson of the Supervisory Board assumes the role of the Central Compliance Officer within the framework of this reporting procedure.

Article 5. Can I report externally?

Employees are expected to be able to share and report their concerns internally.

A Whistleblower may always report a suspected misconduct to one of the competent (local) external authorities. The report does not need to be made internally first.

A Whistleblower (in the Netherlands) may always contact the House for Whistleblowers (www.huisvoorklokkenluiders.nl) for advice on reporting or the reporting process. A Whistleblower can also request the House to conduct an investigation into the treatment.

Article 6. How can I report?

A Whistleblower may choose to report a suspected misconduct in writing, orally by telephone or via a voice messaging system (see below), or, at their request, within a



reasonable timeframe through an on-site meeting. A Whistleblower may also report a suspected misconduct via an online reporting channel:

<https://whistleblowersoftware.com/secure/tkhgroup>

If a Report is made orally, the Report is recorded in writing by the recipient of the Report. The Whistleblower is presented with a copy of the written version of their Report. The Whistleblower may then supplement or amend it. If the Whistleblower is satisfied with the written version of their Report, the Whistleblower signs the report. The written version of the report is dated and, where applicable, transferred as soon as possible to the person who will assess the Report.

Article 7. Can I remain anonymous?

TKH attaches great value to an open culture in which Whistleblowers can openly share their concerns, so that these can be properly investigated and followed up. The identity of the Whistleblower is kept confidential in principle, unless the Whistleblower gives permission to disclose their identity.

If a Whistleblower has serious objections to publicly reporting a suspected misconduct, a report can be made anonymously via an online reporting channel:

<https://whistleblowersoftware.com/secure/tkhgroup>

Article 8. What happens after I have reported?

TKH takes every report of suspected misconduct seriously and attaches importance to ensuring that such a report is followed up adequately.

All Reports are registered in a register established for this purpose. A Whistleblower receives an acknowledgment of receipt within seven days of receipt of a Report.

The Central Compliance Officer of TKH Group conducts an initial assessment of the Report. At this stage, the Central Compliance Officer of TKH Group may request the Whistleblower to provide additional information regarding the suspected misconduct.

No later than three months after the dispatch of the acknowledgment of receipt, the Whistleblower will be provided with information regarding the assessment and (where applicable) the follow-up of the Report. Even if no further follow-up is given to the Report, the Whistleblower will be informed of this and the reasons for this decision will be provided. If it is determined that an investigation into the Report will be conducted, the Whistleblower will be informed accordingly. The investigation protocol will describe how the investigation will be carried out.

However, due to the confidentiality of an investigation, the privacy of those involved, or for other reasons, TKH may be unable to provide the Whistleblower with (specific) details regarding the investigation or (disciplinary) measures taken as a result of this investigation. The Whistleblower must keep confidential any information shared regarding the investigation and measures taken.

Article 9. Are reports treated confidentially?

TKH will handle reports confidentially in order to investigate them adequately and to comply with applicable privacy legislation. This confidentiality applies to all involved officials. This means that the identity of the Whistleblower will not be shared with others without permission and that those involved will not communicate unnecessarily about the Report.



The name of the Whistleblower who has reported in good faith will not be disclosed to others within or outside TKH, unless with the prior written consent of the Whistleblower or unless TKH is required to comply with a statutory obligation or an obligation applicable under supervisory law. The Whistleblower may withdraw his or her consent at any time and must be informed of this right before granting such consent.

Received information is shared with others within and outside TKH only if and to the extent necessary to adequately respond to the Report. In doing so, the name of the Whistleblower is only disclosed if he or she has given prior consent for this, or if TKH is required to do so pursuant to a statutory or supervisory obligation.

In principle, the Central Compliance Officer of TKH Group informs the Executive Board or a person designated for this purpose by the aforementioned persons, and the person who, according to the Report, is involved in the suspected misconduct, regarding this Report without delay. In doing so, TKH will take the interests of the investigation into account. TKH will do everything reasonable to prevent the person who is linked in the Report to the suspected wrongdoing from becoming aware of the identity of the Whistleblower.

Article 10. How am I protected when I report?

When a Whistleblower has made a Report of a (suspected or threatened) misconduct in good faith, based on reasonable suspicions, the Whistleblower is protected against prejudice. This means that the Whistleblower may not suffer any negative consequences at the hands of TKH as a result of the Report, such as dismissal, bullying, or refusal of promotion. This also applies to those who assisted the Whistleblower with the Report, such as the advisor and involved colleagues.

If an Employee believes they are being disadvantaged because they have reported a (threat of a) suspicion of misconduct or have cooperated with an investigation of a Report, the Employee must report this immediately to their supervisor, the Confidential Counsellor or designated official, or the Central Compliance Officer of TKH Group. TKH may subsequently take appropriate measures if, after investigation, it appears that there has been disadvantage as a result of the Report. If a Whistleblower believes they are being disadvantaged, the Whistleblower may request the Whistleblower House (the Netherlands) to investigate the matter. The Whistleblower may also initiate legal proceedings.

TKH may take disciplinary measures against an Employee who reports a suspected misconduct in bad faith. This may be the case, inter alia, if the Employee knew that the accusations were unfounded.

If it appears that the Employee reporting a suspected wrongdoing was personally involved in possible misconduct, this does not mean that the Employee is absolved by reporting the matter themselves from possible (disciplinary) measures by TKH, civil or criminal liability, or measures by supervisory authorities.

Article 11. Privacy

TKH will process personal data in order to adequately follow up on reports.

TKH will only process personal data in the context of this procedure and to the extent necessary to follow up on a Report. Sensitive personal data (such as data providing insight into ethnic origin, political preferences, religious or philosophical beliefs, trade union membership, or information regarding health or sexual preference) concerning the person against whom the Report is directed will only be processed to the extent



permitted under applicable national privacy legislation. TKH will take necessary technical and organizational measures to adequately protect personal data against theft or unauthorized processing.

Article 12. Entry into force

This regulation entered into force on 25 September 2026.