

## WHISTLEBLOWER POLICY OF REDCARE PHARMACY N.V.

### 1. INTRODUCTION

- 1.1 This whistleblower policy (the *Policy*) has been adopted by the managing board of Redcare Pharmacy N.V. (the *Company*) and has been approved by the supervisory board of the Company (the *Supervisory Board*). This Policy is effective as of 15 April 2021, and will be publicly available on the Company's corporate website.
- 1.2 This Policy has been drawn up to meet the requirements set forth in the House for Whistleblowers Act (*Wet Huis voor klokkenluiders*). The purpose of this Policy is to provide every employee, current or former, whether or not under an employment contract with the Company or its subsidiaries, including directors, temporary employees, seconded employees and other employees who are on another employer's payroll but who are performing or have performed work for the Company or its subsidiaries, each: an *Employee*, or any other person, with an avenue to submit his/her concerns about Alleged Irregularities (as defined below).
- 1.3 The Company respects Employees who raise concerns about Alleged Irregularities (as defined below) and will not retaliate, or allow retaliation, against anyone who in good faith reports such Alleged Irregularities. This Policy is central to the Company's effort to establish and sustain an ethical workplace environment and sound business practices. This Policy is, however, not intended to replace any existing internal procedures or rules for reporting issues. Alleged Irregularities should be reported as much as possible to the Employee's supervisor(s) in line with normal reporting procedures. If the Employee feels that reporting an Alleged Irregularity to his/her supervisor(s) is not reasonably possible or feels such reporting is inappropriate, for whatever reason, the Employee can follow this Policy.

### 2. POLICY

- 2.1 Any Employee can report Alleged Irregularities to the person appointed to act as confidential integrity advisor for the Company (the *Confidential Representative*) or, if an Alleged Irregularity regards the functioning of one or more members of the managing board of the Company (the *Managing Board*), to the chairman of the Supervisory Board
- 2.2 An *Alleged Irregularity* is any irregularity suspected by an Employee that:
  - (a) is based on reasonable grounds, stemming from knowledge which the Employee has obtained in the course of his/her work or activities at the Company, its subsidiaries or any other business or organisation; and
  - (b) poses a threat to the public interest in the event of an infringement of statutory regulations, creates a danger to public health, personal safety, the



environment, or relates to a wrongful action or omission which poses a risk to the proper functioning of a public service or a business.

2.3 The following, non-exhaustive, matters are considered to be an Alleged Irregularity under this Policy:

- (a) an imminent or current criminal offense, including fraud;
- (b) an imminent or current violation of laws and regulations relating to financial matters (such as accounting, internal accounting control, auditing matters and reporting and financial crimes), bribery, fraud, corruption, crimes against the Company, human rights violations, serious environmental crimes, serious discrimination and/or harassment, major deficiencies with regard to security in the workplace and/or other similarly severe violations which concern the Company's vital interests or the life or health of individuals;
- (c) an imminent or current intentional provision of incorrect information to public bodies;
- (d) an imminent or current violation of the Code of Conduct of the Company or any other internal rule adopted by the Company;
- (e) a threat to public health or environmental safety;
- (f) an imminent or current intentional suppression, destruction or manipulation of information regarding the matters 2.3(a) up to and including 2.3(e);
- (g) an imminent or current failure to comply with obligations related to data security; or
- (h) an imminent or current misuse of company assets.

2.4 A **Whistleblower** is an Employee who reasonably believes that certain conduct within the Company constitutes an Alleged Irregularity, and who reports the Alleged Irregularity in good faith in accordance with this Policy. Minor deviations from the procedure as prescribed in this Policy will not prevent the Whistleblower from the protection set forth in this Policy or otherwise granted by applicable law.

2.5 The Confidential Representative or, if applicable, the chairman of the Supervisory Board, confirms receipt of the report of an Alleged Irregularity to the Whistleblower in writing as soon as possible, with a short description of the Alleged Irregularity and the date of its receipt. Whistleblowers reporting Alleged Irregularities should ensure that their reports are sufficiently detailed in order to determine whether there are reasonable grounds to suspect that one or more Alleged Irregularities have occurred and that a further investigation into the matter is required (a **Preliminary Investigation**).

2.6 The Confidential Representative or, if applicable, the chairman of the Supervisory Board, will perform a Preliminary Investigation with respect to all reports of Alleged Irregularities which are sufficiently detailed and will ensure that all such reports are duly processed. Based on the findings of the Preliminary Investigation, the Confidential Representative or, if applicable, the chairman of the Supervisory Board, will determine whether any further investigation is necessary.



- 2.7 Within four weeks of the date on which the Whistleblower reported the Alleged Irregularity, the Confidential Representative or, if applicable, the chairman of the Supervisory Board, will prepare a written report on the position of the Company with regard to the Alleged Irregularity and the action taken as a consequence of the Whistleblower's report. The Confidential Representative or, if applicable, the chairman of the Supervisory Board, will provide the Whistleblower with a copy of his/her written report.
- 2.8 If a response cannot be given within the four week term set forth in clause 2.7 of this Policy, the Confidential Representative or, if applicable, the chairman of the Supervisory Board, must notify the Whistleblower of this delay in writing and provide an indication as to when he/she will be informed of the Company's position with regard to the Alleged Irregularity.

### **3. CONFIDENTIAL REPRESENTATIVE**

- 3.1 The Managing Board will ensure that the Employees are informed of the contents of this Policy and will announce who has been appointed as Confidential Representative.
- 3.2 The Confidential Representative will notify the Employees of their rights set forth in this Policy.
- 3.3 The Confidential Representative will receive the reports of Alleged Irregularities that do not regard the functioning of one or more members of the Managing Board and will ensure proper administration of these reports.
- 3.4 The Confidential Representative can, in his/her sole discretion, carry out any investigation which he/she considers to be necessary or desirable to carry out his/her duties under this Policy.
- 3.5 The Confidential Representative will deal with the information received by him/her with due care.

### **4. EMPLOYEES' RIGHTS AND OBLIGATIONS**

- 4.1 The Company will examine every report of an Alleged Irregularity that has been submitted in good faith in accordance with this Policy, with due care. Employees can consult with the Confidential Representative as set forth in clause 2 of this Policy and seek advice externally, provided that the confidentiality requirements as set forth in clause 5 of this Policy are fully observed. All costs related to obtaining such external advice must be borne by the person who commissioned such external advice, unless the Company and the Employee have agreed otherwise in writing
- 4.2 A Whistleblower can report an Alleged Irregularity to an adequate third party outside of the organization of the Company only to the extent that the Whistleblower cannot be reasonably expected to follow the procedures set forth in this Policy due to the nature of the Alleged Irregularity.
- 4.3 Each Employee must, at all times, cooperate with the Preliminary Investigation and any further investigation of the Alleged Irregularity carried out by or on behalf of the Confidential Representative or, if applicable, the chairman of the Supervisory Board.



- 4.4 A Whistleblower must report an Alleged Irregularity in his/her own name. Unless there are serious grounds for not doing so, the Whistleblower will be given access to any reports of the internal investigation in which names of any Employees (and other parts that can be traced to statements of a specific Employee) will be redacted.
- 4.5 A Whistleblower who has reported to the Confidential Representative can, in addition, report to the chairman of the Supervisory Board if (i) the Whistleblower has not received a timely response from the Confidential Representative as set forth in clauses 2.7 or 2.8 of this Policy, (ii) the Whistleblower has reasonable grounds to disagree with the outcome of an investigation, or (iii) the Whistleblower has reasonable grounds to disagree with the position of the Company with regard to the Alleged Irregularity and the action taken as a consequence of his/her report as set forth in clause 2.7 of this Policy.
- 4.6 The Company will not tolerate intentional false reports of an Alleged Irregularity, or reports based on information which the Employee reasonably knows to be untrue. An Employee who makes such a false report of an Alleged Irregularity can be held liable for damages incurred by the Company or any other third party affected by such false report. The Company can take disciplinary actions against an Employee who has made a false report of an Alleged Irregularity.

## 5. **CONFIDENTIALITY**

- 5.1 Any Alleged Irregularity reported under this Policy will be treated as confidential and will only be disclosed in the manner set forth in this Policy.
- 5.2 Alleged Irregularities can be reported anonymously.
- 5.3 All information and documents regarding the report of an Alleged Irregularity, a Preliminary Investigation, any further investigation, or the written report of the Confidential Representative or, if applicable, the chairman of the Supervisory Board will not be disclosed to any third party except experts or advisors described in clause 7.1 of this Policy, unless such disclosure (i) is required by applicable law, or (ii) is reasonably necessary for the investigation of the Alleged Irregularity, provided that the Confidential Representative can disclose any such information or documents to third parties with the approval of the Managing Board and, if applicable, the Supervisory Board.
- 5.4 The Confidential Representative or, if applicable, the chairman of the Supervisory Board will ensure that the provisions in clauses 5.1 and 5.3 of this Policy will equally apply to the experts or advisors described in clause 7.1 of this Policy.
- 5.5 Unless and to the extent required by applicable law, the identity of the Whistleblower will not, without his/her prior written consent, be disclosed to any person other than a member of the Managing Board or the Supervisory Board and the Company Secretary, unless the Alleged Irregularity relates to such member of the Managing Board or such member of the Supervisory Board. In addition, any information provided by the Whistleblower in connection with his/her report of the Alleged Irregularity will be handled in such a manner to safeguard the Whistleblower's anonymity.
- 5.6 Except where there is a legal duty to provide information, or as set forth in this clause 5 of this Policy, the Whistleblower and all other Employees will refrain from any form



of internal or external publicity with respect to information pertaining to an Alleged Irregularity, unless the Confidential Representative, or the Supervisory Board, as the case may be, has refused to investigate the matter. This clause does not preclude a Whistleblower from contacting the House for Whistleblowers or reporting a matter to competent governmental authorities.

## 6. LEGAL PROTECTION

- 6.1 A Whistleblower who has reported an Alleged Irregularity in good faith and in accordance with the provisions set forth in this Policy, will in no way be prejudiced, threatened, disadvantaged, demoted, or suspended as a consequence of, or in relation to, having done so. Dismissal of the Whistleblower is not possible within a period of six months after he/she reported the Alleged Irregularity, unless such dismissal is based on grounds for urgent cause (*dringende reden*). After such six-month period, the report of the Alleged Irregularity will not constitute a ground for dismissal.
- 6.2 If a Whistleblower is confronted with threats, reprisals, or any other form of unfair treatment or retaliation as a consequence of, or in relation to, a reported Alleged Irregularity, the Whistleblower must inform the Confidential Representative or, if applicable, the chairman of the Supervisory Board, immediately thereof. The Company can take disciplinary measures against Employees who do not act in accordance with this clause 6 of this Policy.

## 7. EXPERTS AND ADVISORS

- 7.1 The Confidential Representative or, if applicable, the chairman of the Supervisory Board, can, in his/her sole discretion, consult and/or instruct external experts and/or advisors, including the external legal advisors of the Company and/or the external auditors of the Company, as he/she deems necessary to properly carry out his/her duties under this Policy. Any costs and expenses with respect to the consultation and instruction of such experts and advisors will be borne by the Company.
- 7.2 The external experts and/or advisors consulted and/or instructed in accordance with clause 7.1 of this Policy, can, on behalf of the Confidential Representative or, if applicable, the chairman of the Supervisory Board, carry out any investigation as the Confidential Representative, or the chairman of the Supervisory Board, as the case may be, determines to be necessary or desirable. The Company and its Employees will cooperate with any such investigation.

## 8. MISCELLANEOUS

- 8.1 If applicable law mandatorily prescribes a stricter rule, restriction or obligation than a provision of this Policy, the stricter rule, restriction or obligation under applicable law prevails.
- 8.2 The provisions of this Policy may be amended and/or supplemented by a resolution of the Managing Board, subject to the prior approval of the Supervisory Board. Amendments and/or supplements will enter into force on the date so specified, unless the announcement specifies otherwise.
- 8.3 This Policy is governed by Dutch law.