

# Speak Up Policy

ENGLISH





## INTRODUCTION

Esdec Solar Group is committed to conduct its business based on our company values, which promote trust, support, respect, integrity, openness, and transparency. Despite this commitment, you may observe conduct that may conflict with, or violate, our Code of Conduct, Esdec Solar Group policies and procedures, and/or applicable laws and regulations. If you observe or suspect any misconduct, we encourage you to speak up to allow Esdec Solar Group to address situation proactively.

We understand that it takes courage to speak up, therefore we have created a way that is easy and safe. A way that is carried throughout our entire organization, including your manager and senior management. Speaking up is an essential element that enables Esdec Solar Group to protect our people, our company values, our culture, and our stakeholders. No one should be alone when dealing with an ethical dilemma. In this document (our Speak Up Policy) we clearly explain what your options are and how to raise your concern.

In this Policy, “Esdec Solar Group” refers to Esdec Solar Group B.V. and/or each of its subsidiaries around the globe that are majority controlled or owned, directly or indirectly, by Esdec Solar Group B.V.

**I'M AN ESDEC SOLAR GROUP EMPLOYEE AND I WANT TO RAISE A CONCERN. WHERE DO I GO?**



**DO YOU NEED ASSISTANCE CONFIDENTIAL ADVICE OR SUPPORT WHEN SPEAKING UP?**

**CONTACT THE CONFIDENTIAL COUNSELOR IN YOUR JURISDICTION.**

## WHY A SPEAK UP POLICY?

This Policy describes how and where you can speak up about suspected misconduct without fear of retaliation. Furthermore, it describes what you may expect from **Esdec Solar Group** when you speak up, and what possible steps will be taken after you raise a concern.

## WHO CAN SPEAK UP?

This Policy applies to all **Esdec Solar Group** employees. It is also available to any person or party with whom **Esdec Solar Group** has had a business relationship, such as business partners, suppliers, customers, and distributors, and who wishes to raise a concern about possible misconduct within **Esdec Solar Group**.

## WHAT IS COVERED BY THIS SPEAK UP POLICY?

This Policy should be used to raise concerns about suspected misconduct within **Esdec Solar Group** with respect to any (potential) violation of our Code of Conduct, **Esdec Solar Group** policies or procedures, and/or applicable laws and regulations.

### **THIS POLICY SHOULD BE USED WHEN YOU HAVE A CONCERN IN RELATION TO, FOR EXAMPLE:**

- Improper use of company resources.
- Violations of the Code of Conduct.
- Suspected irregularities of a financial nature, including complaints regarding questionable accounting controls and auditing matters.

- Fraud and fraudulent financial reporting.
- Discrimination or (sexual) harassment.
- Inadequate financial or non-financial record keeping.
- Conflicts of interest.
- Bribery and corruption.
- Environmental health and safety issues.
- Drug, alcohol or other substance abuse.

### **THIS POLICY SHOULD NOT BE USED:**

- With malicious intent.
- For issues you may have in relation to HR matters, such as your employment terms or related issues. Your direct manager and/or HR contact are the primary points of contact for HR matters.
- To settle personal disputes.
- To make accusations that you know are false or cannot be substantiated.
- To obtain answers to questions or comment on **Esdec Solar Group** policies or procedures. Any such questions or comments should be directed to the relevant internal owner of the policy or procedure in question.

## HOW DOES IT WORK?

### **WHEN TO SPEAK UP?**

We encourage you to speak up as soon as possible, ideally when the potential misconduct can still be prevented or before a situation escalates. This will allow **Esdec Solar Group** to investigate the matter carefully and take appropriate action. If you know about or suspect misconduct, speak up with the facts that are known to you. We do not

expect you to have all the answers and ask you to never start investigating any concern yourself. There are various options for support and advice available within our organization (see below under “How to Speak Up”). If your concern is genuine and is reported in good faith but turns out to be unfounded, **Esdec Solar Group** will not take any disciplinary measures against you.

## HOW TO SPEAK UP?

This Policy allows you to raise concerns about suspected misconduct through a variety of channels. This Policy does not replace **Esdec Solar Group’s** regular reporting lines. We want to emphasize that no measures implemented to facilitate easy and safe speaking up should replace normal dialogue. This forms the foundation of our transparent culture where it is safe to raise concerns. We, therefore, encourage you to raise your concerns through one of the internal channels described below. Concerns raised through these channels will be available to **Esdec Solar Group’s** Speak Up Office. More information on the Speak Up Office is included below under “Speak Up Office”.

If you are an **Esdec Solar Group** employee, the flow chart on page 3 provides an overview of the internal channels available to you depending on your situation. Each channel is described in more detail below. In case of any overlap between the reporting channels described in local employee handbooks and this Policy, this Policy shall prevail.

## DIRECTLY TO THE PERSON(S) INVOLVED

If you suspect any misconduct, **Esdec Solar Group** encourages you to address this directly with the person(s) involved. If this is not possible or you do not feel comfortable doing so, please feel free to raise questions or concerns through any of the Speak Up channels described below.

## YOUR DIRECT MANAGER, HR CONTACT OR SENIOR EXECUTIVE

The first person for **Esdec Solar Group** employees to approach when raising a concern is your direct manager. If this is not possible or you do not feel comfortable doing so, please feel free to raise questions and concerns to your HR contact person (in case of HR-related matters) or any senior executive within any **Esdec Solar Group** company.

## DIRECTLY TO THE SPEAK UP OFFICE

It is also possible to raise your concern relating to suspected misconduct to the Speak Up Office directly

**via e-mail:** [speakup@esdecsolargroup.com](mailto:speakup@esdecsolargroup.com)

**via a letter:** The Esdec Solar Group Speak Up Office  
Londenstraat 16  
7418 EE Deventer  
The Netherlands

## SPEAK UP SERVICE

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If you suspect any misconduct and genuinely believe that the matter cannot be managed through any of the above channels, you can use the Speak Up Service. The Speak Up Service is run by an independent service provider and is available 24/7. The Speak Up Service allows you to communicate directly (and, if elected, anonymously) with the Speak Up office. You can speak up in your own language, via phone or the internet. You can decide to remain anonymous. That is up to you.

Employees can find the relevant contact details for the Speak Up Service in Annex I of this Policy. Employees can find answers to frequently asked questions about the Speak Up Service on the [Esdec Solar Group SharePoint](#) site.

## CONFIDENTIAL COUNSELOR

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If you are an [Esdec Solar Group](#) employee residing in the Netherlands, you can discuss the best course of action for your concern with a confidential counselor. For more information including contact details, please refer to the following page on the [Esdec Solar Group SharePoint](#): Confidential Counselor.

## NON-ESDEC EMPLOYEES

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If you are not an [Esdec Solar Group](#) employee (i.e., a supplier, customer, distributor, etc.), you can contact your [Esdec Solar Group](#) contact person. If this is not possible or you do not feel comfortable doing so, you

can also contact the Speak Up Office directly or use the Speak Up Service. The relevant Speak Up Service contact details for external parties can be found in Annex II of this Policy.

## REPORTING OUTSIDE OF ESDEC SOLAR GROUP

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Anyone raising a concern related to suspected misconduct should first report internally to any of the above Speak Up channels. If, after careful consideration, it is not reasonably possible to speak up within the [Esdec Solar Group](#), it could be an option to raise your concern externally. To understand all conditions involved, please see the website of the competent authorities in your country of residence. Whenever you are considering such an impactful step, we strongly recommend you to seek advice and not do this alone. We strongly encourage you to speak up within [Esdec Solar Group](#). This way you can hand the burden over to us, and we can investigate the matter immediately.

## WHAT'S NEXT?

If you submit a concern that you believe is covered under this Policy, you will receive a confirmation of receipt within five business days. Your report will be evaluated and assessed, and the appropriate course of action will be determined. You may be asked follow-up questions. You will receive feedback within (ultimately) three months after the acknowledgment of receipt. You will be informed of the status of the complaint. Please note that

we may not always be able to give you details of the outcome of the investigation for reasons of confidentiality, privacy, and the legal rights of the persons involved. All persons involved, including the accused, are entitled to confidentiality. Therefore, if you participate in or learn about an investigation, you must keep the matter confidential.

Please note that not all issues raised will automatically lead to a formal investigation. Sometimes another course of action will be deemed better for all persons involved (e.g., mediation). Furthermore, sometimes there is insufficient information for an adequate investigation to take place and there is no possibility of obtaining further information.

When a person is under official investigation following a report, we are in principle obliged to inform him or her of the investigation as soon as possible. Your identity will not be disclosed.

## **SPEAK UP OFFICE**

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The Speak Up Office consists of qualified and integer professionals from inside the organization, which include the Vice-Presidents of HR and Legal. All members of the Speak Up Office are protected against retaliation.

The Speak Up Office is responsible for the execution of this Policy and the handling of questions and Speak Up reports. All reports coming in through the Speak Up Service and all reports that are provided via other channels will be made available to the Speak Up Office. The Speak Up Office registers,

monitors, and is responsible for solid, confidential, and precise fact-finding. The Speak Up Office will furthermore recommend courses of action, monitor the implementation thereof, and decide whether cases will be investigated and/or closed. The Speak Up Office will ensure that appropriate internal policies are in place to govern any investigations.

The implementation of this Policy and the Speak Up Office is supported by the management board and the supervisory board of **Esdec Solar Group B.V.**

The Speak Up Office is the main point of contact for any questions in relation to this Policy. The Speak Up Office can be contacted via [speakup@esdec solargroup.com](mailto:speakup@esdec solargroup.com).

### **What if my concern directly involves a member of the Speak Up Office, or of the management board or the supervisory board of Esdec Solar Group B.V.?**

If your concern directly involves one of the mentioned persons, the CEO of **Esdec Solar Group B.V.** can be contacted directly and will be responsible for the coordination of the investigation if any.

### **What if my concern relates to suspected irregularities of a financial nature and/or fraud?**

Concerns related to suspected irregularities of a financial nature and/or fraud fall within the scope of this Policy.

### What if I believe that my concern was not handled adequately?

If you believe your concern is not handled in line with this Policy, if you are not satisfied with the follow-up and/or outcome of your report or if you do not feel protected, please report this directly to the Speak Up Office or through the Speak Up Service.

## CONFIDENTIAL & ANONYMOUS

All concerns of potential misconduct are treated confidentially. Information will only be shared with a limited number of persons on a strictly need-to-know basis, under full confidentiality. Information will only be shared outside this group if **Esdec Solar Group** is required to do so based on applicable laws or regulations, or if an important public interest is at stake. In principle, we are obligated to inform the implicated person(s) that a complaint has been filed against him or her, however, your identity will not be disclosed. You can help us protect confidentiality by being discrete about the matter and not discussing your concern with your colleagues or anyone else, besides persons such as your direct manager or the Speak Up Office.

You can share your concerns anonymously if allowed by the laws or regulations of your country. **Esdec Solar Group** however encourages you to reveal your identity as it is more difficult, and in some instances even impossible, for us to adequately investigate concerns that are made anonymously or to continue the dialogue with the reporting party.

## PRIVACY

**Esdec Solar Group** is committed to protecting the privacy of everyone involved in the speak up process. We will do everything within reason to safeguard personal data from unauthorized access and processing. Any personal data obtained will be processed in line with our Privacy Policy and will only be used for the purposes explained in this policy or to comply with applicable laws or regulations. However, identities may have to be disclosed to conduct a thorough investigation, to comply with local, state, and/or federal law to provide accused individuals their legal rights of defense.

## NO RETALIATION

No member of the **Esdec Solar Group** family who in good faith reports a violation of the Code of Conduct or reports a complaint or concern involving matters covered by this Policy shall suffer harassment, retaliation, or adverse employment consequences as a result of such report. An employee who retaliates against someone who has reported a violation, complaint, or concern in good faith is subject to disciplinary measures which can include termination of employment.

## RETENTION OF DOCUMENTS

All written complaints and concerns submitted by an employee or other person regarding an alleged violation of the Code of Conduct, or any matter



covered by this Policy, along with any investigational materials and other documentation relating thereto, shall be retained by **Esdec Solar Group** according to local regulations.

## MISUSE

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This Policy is intended to encourage and enable employees and others to raise concerns within **Esdec Solar Group** and to better enable **Esdec Solar Group** to promote compliance with the Code of Conduct and related policies. We take the practice of reporting in bad faith or any other form of misuse of this Policy very seriously and as a serious breach of the Code of Conduct with disciplinary actions resulting, such as termination of employment and such employee may be held liable for damages incurred by **Esdec Solar Group**. **Esdec Solar Group** will not tolerate the use of this Policy for personal defamation, openly wrongful and malicious allegations, etc.

## CHANGES

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This Policy can be amended from time to time so please regularly check the latest version of this Policy on the **Esdec Solar Group SharePoint**. For questions on this policy please contact your HR department.

## REPORTING ON SPEAK UP

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The Speak Up Office will provide an annual (anonymized) report to the management board

and the supervisory board of **Esdec Solar Group B.V.** This report shall contain information on (i) the number and type of concerns and complaints reported (specifically those which were found justified) and (ii) the number of concerns and complaints that have not been investigated by **Esdec Solar Group**.

## ANNEX I: EMPLOYEES

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**Esdec Solar Group** employees (including flex employees) can use the following website URL for the Speak Up Service, where you can select your country, local language, and preferred reporting method (phone or internet)

[www.speakupfeedback.eu/web/esdec solar](http://www.speakupfeedback.eu/web/esdec solar)

## ANNEX II NON-EMPLOYEES

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Non-**Esdec Solar Group** employees can use the following website for the Speak Up Service, where you can select your country, local language, and preferred reporting method (phone or internet)

[www.speakupfeedback.eu/web/esdec solarexternal](http://www.speakupfeedback.eu/web/esdec solarexternal)