



WHISTLEBLOWING POLICY

1 Why do we have this Policy?

1.1 Purpose

EPIC requires employees and representatives to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, as set forth in EPIC's Code of Conduct policy. We understand that this is crucial to our continued success and reputation. As employees and representatives of EPIC, we must practice honesty and integrity in fulfilling our responsibilities and comply with applicable policies, laws and regulations. This includes an obligation to report misconduct, including potential or suspected misconduct, and to cooperate fully in investigations.

We have adopted this Policy to encourage all employees and representatives to report concerns without fear of retaliation before any (potential or suspected) misconduct can disrupt our business. Employees or representatives who based on good faith report any misconduct or who provide information or otherwise assist in any inquiry or investigation of potential will be protected against retaliation.

1.2 Scope

This Policy applies to all employees and representatives of EPIC. Employees and representatives must familiarize themselves with this Policy and confirm that they understand their duties and responsibilities according to this Policy.

1.3 Responsibility

All employees and representatives are responsible for adhering to the principles and rules set out in this Policy. Employees and representatives have a duty to report misconduct, including potential or suspected misconduct, and to cooperate fully in investigations.

1.4 Validity

This Policy is valid from 1 January 2022 and will be periodically reviewed and updated according applicable laws / regulations and / or EPIC's internal policies and guidelines.



2 When am I required to report misconduct of other employees / colleagues?

2.1 Definition of reportable misconduct?

Whistleblowing may relate to any type of perceived unlawful or improper conduct or situation within EPIC ("misconduct"). It should, however, be limited to cases of a certain gravity. Examples include the following:

- Criminal offences against EPIC, business partners or a third party (e.g. theft, fraud, embezzlement, falsification of documents);
- Criminal offences in the area of financial regulation (e.g. money laundering, insider trading);
- Corrupt practices (e.g. offering undue benefits to an employee of a business partner or public authority in return for an undue advantage);
- Grave violations of any national or international laws or regulations;
- Grave violations of other internal policies and regulations.

When reporting any (potential or suspected) misconduct, you will be expected to have reasonable grounds to suspect the information you are disclosing is true, but you will not be subject to a penalty if the information turns out to be incorrect. However, you must not make a report that you know is not true or is misleading. This may result in disciplinary action. There may also be legal consequences if you make a knowingly false report.

2.2 What information should I include in my report?

Employees and representatives are encouraged to provide as much detailed information as possible so that your report can be properly investigated.

Some useful details may include but are not limited to:

- date, time and location;
- names of person(s) involved, roles and their business group;
- your relationship with the person(s) involved;
- the general nature of your concern;
- how you became aware of the issue;



- possible witnesses; and
- other information that you have to support your report.

2.3 What is the procedure for reporting misconduct?

Where an employee or representative of EPIC becomes aware of a perceived mistake or impropriety committed by a colleague, the natural and appropriate course of action will often be to raise the matter directly with such colleague, or with the employee's direct superior. There may be instances, however, where an employee does not consider it appropriate or is not comfortable with proceeding in that manner. In such cases, employees or representatives are encouraged to report their concern to the Chairman of the Board, CEO, CFO or Portfolio Director. Alternatively, the employee can reach out to the independent directors of the group or send an anonymous letter (stated as "confidential") addressed specifically to one of the formers.

You can choose to file your report anonymously and if so, you will still be protected according to this Policy. However, it may make the investigation of the reported misconduct more difficult, e.g. in case further information is required.

All reports will be taken seriously and will be addressed promptly and professionally by authorized personnel which may include but is not limited to the members of the Executive Board or external legal counsels or consultants. The recipient of a reported concern will be responsible to determine whether it warrants further escalation to the Board of Directors.

The specific action taken in any particular case depends on the nature and seriousness of the conduct or circumstances reported and the quality of information provided. The Board of Directors may commission an investigation into any suspected wrongdoing by employing internal or external resources. Upon conclusion of the investigation, the responsible personnel will recommend appropriate remedial or corrective action to the Board of Directors. The findings of investigations and any remedial or corrective actions taken as a result of such investigations are confidential. For this reason, no information can be communicated including to the whistleblower. Records will be retained relating to each report, the actions taken to investigate and any remedial or corrective actions in accordance with internal policies and/or applicable laws and regulations.

Under no circumstances should concerns be reported to persons outside EPIC, e.g. the press/media, since doing so would in most cases result in a breach of EPIC's duty as an employer to protect the personality of its employees and/or damage EPIC's reputation. Moreover, such external reporting may have criminal sanction repercussions by law.



3 Am I protected against retaliation?

EPIC will not tolerate retaliation in any form against anyone for raising concerns or reporting what they genuinely believe to be potential or suspected misconduct. All reports will be treated confidentially.

Any employee or representative who reports a concern in good faith and in accordance with this Policy has the right not to suffer detriment or retaliation in consequence of such reporting. EPIC will not discharge, demote, suspend, threaten, harass or otherwise discriminate against an employee or representative in consequence of such reporting, and any other employee or representative who resorts to threats or harassment in consequence of such reporting will be subject to disciplinary action.

4 Is this Policy binding or are there other ways to report misconduct?

This Policy is intended to provide an additional option for the internal reporting of concerns of any (potential or suspected) misconduct that might otherwise go unreported. It is not intended to replace or discourage other proper channels of communication. In particular,

- all employees or representatives are encouraged to communicate with their direct superiors and other colleagues at EPIC in an open and trusting manner;
- complaints of harassment in the workplace may be reported in accordance with the EPIC's policy on that subject; and
- employment-related concerns may also be reported through your supervisor, a member of the Executive Board or the independent directors.

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