UNITED GROUP

PROTECTED DISCLOSURE (WHISTLEBLOWING) POLICY

Document code	**N/A**
Document type	**Policy**
Document name	**Protected Disclosure (Whistleblowing) Policy**
Author	**Group Head of Compliance**
Reviewed by	**CEO and Vice President Marketing and Media; Group General Counsel: VP Operations; Vice President for Corporate Affairs**
Approved by	**United Group BV's Board of Directors**
Responsible for implementation	**Group Head of Compliance**
Version	**V.1.0.**
Date of the last version	**N/A**
Implementation date	**19/9/2022**

UNITED GROUP

CONTENT

1. PURPOSE OF THE DOCUMENT

United Group BV, its affiliates, subsidiaries, and holding company ("**United Group**") are required to comply with applicable laws and regulations, its Code of Conduct and Company policies, and are committed to maintaining the highest standards of ethics, integrity, openness, and accountability in their business operations.

To ensure such compliance and demonstrate its commitment to open and accountable management, United Group have developed this Protected Disclosure (Whistleblowing) Policy ("**this Policy**"), providing guidelines for making a disclosure of information relating to wrongdoing within the working environment, or in a work-related context ("**Protected Disclosure**").

2. SCOPE AND APPLICABILITY

This Policy is applicable in all United Group entities and all other entity-level policies and procedures, related to this subject matter must be aligned with this Policy. Any request for a waiver or amendment of this Policy must be submitted by email to United Group's Head of Compliance (compliance@united.group) who has authority to grant a waiver or amendment at his/her discretion.

This Policy applies to anybody who decides to use United Group's internal whistle-blowing system, Integrity Helpline, to report certain forms of wrongdoing, from suspected or identified violations of applicable laws and regulations to breach of company policy and ethics frameworks, in accordance with this Policy and through United Group Reporting Channels.

In particular, this Policy applies to:

1. **Internal Users** who acquired information on breaches in a work-related context relating to United Group including the following:

   (a) workers, contractors, and those who work with United Group on a self-employed basis, volunteers, and paid or unpaid trainees, and any persons working under the supervision and direction of contractors and subcontractors; and
   (b) persons belonging to the administrative, management or supervisory body of United Group, including non-executive members. (together, "**Internal Users**").

2. **External Users** who report or publicly disclose information on breaches acquired in a work-based relationship:

   (a) which has since ended;
   (b) which includes breaches during the recruitment process or other pre-contractual negotiations where the work-based relationship is yet to begin;
   (d) which are third parties who are connected with the reporter and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporter; and
   (e) which are legal entities that the reporter owns, work for or are otherwise connected with in a work-related context (together, "**External Users**").

United Group's Integrity Helpline is not designed for use by members of the public, or individuals who do not hold one of the above relationships with United Group.

If you would like to express a concern or complaint and you are not an Internal User or an External User as defined above, please contact United Group Head of Compliance at compliance@united.group.

Internal Users should follow the procedures set out in this Policy during their engagement or employment with United Group and make a Protected Disclosure if they are concerned about any behaviour that they witness or know about, that they think amounts to serious misconduct (as set out below).

3. RESPONSIBILITY

All United Group Compliance policies support the operation of the United Group Code of Conduct and Business Ethics.

The United Group Board of Directors is ultimately responsible for ensuring that United Group meets its obligations under this Policy.

The Group Head of Compliance has day to day oversight of this Policy. Should you identify any issues with the compatibility of this Policy and the rules in your jurisdiction, wish to discuss it, or have training or concerns relating to this Policy, contact your Local Compliance Officer or United Group Head of Compliance at compliance@united.group.

4. WHAT IS A PROTECTED DISCLOSURE?

A Protected Disclosure is a disclosure of information relating to wrongdoing within the working environment, or in a work-related context.

You may make a Protected Disclosures through United Group's Reporting Channels where you reasonably believe that one, or more of the following is happening, has taken place, or is likely to happen in the future:

1. any suspected or identified violations of law and/or regulation including, but not limited to the commitment of a criminal offence (e. g. fraud), the breach of a legal obligation, miscarriage of justice etc.;

2. any forms of wrongdoing and serious misconduct that constitute an unlawful or unethical behaviour within the working environment, such as suspected, or identified violations of policies, failure of a business process, serious misconduct contrary to United Group's Code of Conduct and Business Ethics and/or;

3. a danger to the health and safety of any individual, or damage to the environment.

5. REPORTING CHANNELS

If you are an Internal User and you do not wish to speak to your line manager, local representative of the Human Resources, Compliance or other relevant Departments, we encourage you to use the following United Group Reporting Channels as appropriate, depending on the nature of the serious misconduct you wish to report. If you are still unsure, you may contact United Group Head of Compliance at compliance@united.group for assistance.

Compliance Category	Description of Serious Misconduct	Reporting Channel
	Theft, embezzlement, money laundering, tax evasion, accounting manipulation, any kind of	Your Line Manager or CFO Local Compliance Officer or

Financial Reporting	financial fraud; financial or contract document forgery, non-compliance with financial regulation or internal control procedures. Any intentional misrepresentation of information, undue influence or independence concerns relating to interactions with external or internal auditors, or the oversight of audit functions of activities, including misstatement of revenues, misstatement of expenses, misstatement of assets, misapplications of accounting principles, or other wrongful transactions.	United Group Head of Compliance at compliance@united.group; or via the Integrity Helpline at unitedgroup.ethicspoint.com or see dedicated number on see Appendix 2.
Economic Crime	Payments of bribery or facilitation payments to private individuals or public officials, corruption, improper sponsorships, donations, gifts and entertainment, violation of competition/ anti-trust laws or insider dealing; conflicts of interest, kickbacks, fraud, blackmail, misappropriation of company assets, falsification of contracts, reports or records.	Your Line Manager or Compliance Officer or United Group Head of Compliance at compliance@united.group; or via the Integrity Helpline at unitedgroup.ethicspoint.com or see dedicated number on see Appendix 2.
Human Rights Abuses	Slavery, human trafficking, physical or mental abuse, discrimination or harassment due to a protected characteristic under law which is not handled by your local grievance policy, or retaliation for making a Protected Disclosure.	Your Line Manager or Local Human Resources Head or Local Compliance Officer or United Group Head of Compliance at compliance@united.group; or via the Integrity Helpline at unitedgroup.ethicspoint.com or see dedicated number on see Appendix 2.
Information Security	Data breaches, corporate espionage, computer viruses, sabotage or cybercrime.	**You MUST first contact the Local Information Security Team or United Group Information Security Team at** cybersec@united.group
Data Protection	A breach of data protection or privacy legislation.	The Local Data Protection Officer (DPO) or United Group Data Protection Officer at dpo@united.group
Health, Safety and Environment	Environmental pollution, serious failure to observe safe working practices, unsafe working conditions, and company violations affecting the health and safety of individuals at work. Violence or threats to personal safety.	Your local Health and Safety, Legal or Human Resources department or Local Compliance Officer or United Group Head of Compliance or, via the Whistleblowing Hotline at unitedgroup.ethicspoint.com or see dedicated number on see Appendix 2.

Other Serious Misconduct	Other serious misconduct provided they relate to: - a failure of a business process that may be systemic in nature; - a crime or offence; a serious violation of laws, regulations, or policy; a miscarriage of justice; or if it poses a serious threat or damage to the public interest.	Your local or regional Legal Department Your Local Compliance Officer or United Group Head of Compliance at compliance@united.group) or, via the Whistleblowing Hotline at unitedgroup.ethicspoint.com or see dedicated number on see Appendix 2.

Some concerns are urgent. Whistleblowing Hotline reports may not reach us immediately.

Therefore, **DO NOT** use the Integrity Helpline to report:

- if your life is imminently in danger. Contact your local emergency services.
- Information security breaches (which must go directly, and immediately, to local Information security Officer or United Group Information security Officer at cybersec@united.group)

6. OBLIGATIONS

6.1. UNITED GROUP'S OBLIGATIONS

A. Investigate Protected Disclosure fairly.

Where United Group, in its discretion, determines that an investigation should be made, it will speak to relevant parties where appropriate, review facts impartially, and conduct the investigation in accordance with the **United Group Investigations Protocol** and Applicable Laws and Regulations.

Investigations may include internal or external resources with subject matter expertise, as necessary or appropriate. All Protected Disclosures will be held in confidence, and adequately secured. United Group protects the identity of any whistle-blower and shall not tolerate any retaliation against them.

B. Treat anonymous disclosures fairly.

Despite United Group will always read anonymous disclosures, it encourages you to identify yourself while making a Protected Disclosure.

United Group will always protect the identity of whistle-blowers. Knowing your identity will help United Group to conduct an efficient and credible investigation.

United Group may decide, in its reasonable discretion and after having conducted appropriate research, to limit its investigation of anonymous reports and not further proceed, if the serious misconduct reported upon in that anonymous report does not appear to be sufficiently serious, is vague or appears vexatious, does not contain supporting evidence, or there is no other corroborating evidence in support of the

allegation. In such cases, United Group will attempt to notify the individual who made the report of its decision to limit the investigation.

If you have any concerns about your identity being revealed, please contact the Group Data Protection Officer here: dpo@united.group.

C. Provide adequate safeguards for whistle-blowers.

United Group will protect any whistle-blowers who report their concerns under this Policy with reasonable grounds to believe that the report was true at the time it was made. United Group will protect the privacy, identity, and confidentiality of relevant parties, and will observe due process in respect of incriminated parties.

Your identity will not be disclosed to anyone, except, where disclosure is necessary (e. g. for: the proper investigation of the Protected Disclosure; legal reasons, disclosure to law enforcement agencies or regulatory bodies, the pursuance or defence of legal claims or the administration of justice); or with your consent.

United Group will not tolerate the harassment, retaliation, or victimisation of anyone raising a Protected Disclosure in good faith, and anyone responsible for detrimental conduct towards a whistle-blower may be subject to disciplinary actions up to and including dismissal.

If you feel you have suffered any form of detriment for making a Protected Disclosure, it is important that you inform your Local Compliance Officer or United Group Head of Compliance as soon as possible at compliance@united.group.

United Group will not tolerate the harassment, retaliation, or victimisation of anyone raising a Protected Disclosure in good faith, and anyone responsible for detrimental conduct towards a whistle-blower may be subject to disciplinary actions up to and including dismissal.

If you feel you have suffered any form of detriment for making a Protected Disclosure, it is important that you inform Compliance as soon as possible at compliance@united.group.

D. Uphold any right to due process.

Anyone implicated in a Protected Disclosure will be afforded due process in accordance with the laws of the jurisdiction in which they reside. This is likely to include the presumption of innocence, until or unless United Group in its discretion but acting reasonably, decides to take preventative, or disciplinary actions against an individual.

E. Protect personal data.

Protecting the confidentiality, integrity and availability of your and others' **Personal Data** is important to United Group. Personal Data obtained through the Protected Disclosure procedure will be processed in accordance with applicable Data Privacy Laws and Regulations.

6.2 WHISTLEBLOWER'S OBLIGATIONS

A. Make any disclosures in good faith.

Any Internal User who maliciously and/or knowingly reported false or misleading information or, did not make the report in a timely manner could face disciplinary actions up to, and including termination.

External Users which make reports without reasonable grounds to believe in its truth are likely to lose any legal protection otherwise afforded under Whistleblowing Legislation.

B. Promptly report any concerns.

We all have the obligation to operate ethically and within the law. To ensure compliance with its legal, regulatory and corporate obligations, United Group requires all Internal Users and encouragers External Users to express concerns in relation to serious misconduct either confidentially or anonymously, and without fear of punishment or unfair treatment.

In most cases, we expect you to make a Protected Disclosure to us as soon as possible, and within 3 months of the act reported.

7. PROCEDURE FOLLOWING A PROTECTED DISCLOSURE

If you have made a Protected Disclosure under your true identity, United Group may contact you for more information.

United Group will endeavour to update you, where possible, on the progress of any investigation about a Protected Disclosure related to you. However, United Group may not be able to grant access to, or notify, the individual(s) who made a Protected Disclosure, or suspected or implicated parties, of the status, or content of the investigation being carried out.

If United Group needs you to provide a witness statement, it shall notify you at the earliest opportunity.

8. DEFINITIONS

Investigation Protocol	means the United Group Compliance document which sets out the procedures to be followed in investigations of Protected Disclosures, available on request from Compliance at compliance@united.group.
Legitimate business reasons	includes tackling corporate crime involving United Group, including fraud, corruption, tax or sanctions violations; protecting our business integrity and reputation; protecting and safeguarding our employees; and complying with regulatory and legal requirements including reporting obligations.
Personal data	means any information relating to an identified or identifiable natural person; i.e. one who can be identified, directly or indirectly, by reference to an identifier: ID number, location data, online identifier, or factors specific to physical, physiological, genetic, mental, economic, cultural or social identity that relates to any subject that is in, or likely to come into, the possession of United Group.

9. REVIEW OF GROUP SECURITY POLICY

This Policy has been developed in consultation with necessary stakeholders, is approved by the Group CEO and is effective as of 1 October 2022. It also undergoes regular review to ensure compliance with applicable Whistleblowing as well as Privacy and Data Protection legislation.

APPENDIX ONE

The United Group Integrity Helpline

The Integrity Helpline is a confidential or anonymous web and telephone-based reporting tool. It is maintained by an independent provider, **Navex EthicsPoint**.

Who do Integrity Helpline Reports go to?

Protected Disclosures made through the Integrity Helpline will be sent to the Group Head of Compliance who may delegate responsibility for investigating the Protected Disclosure in accordance with the **Investigations Protocol.**

How do I use the Integrity Helpline?

There are three reporting facilities available via the Integrity Helpline:

- **Integrity Helpline Webpage**

  You may submit an online report via the EthicsPoint web link (**unitedgroup.ethicspoint.com**)

  If you wish, you may provide information in your native language, which will then be translated. You can also attach any evidence you have gathered in support of your Protected Disclosure using the upload function.

- **Integrity Helpline Application via QR Code**

  You may submit an online report via the EthicsPoint application.

  If you wish, you may provide information in your native language, which will then be translated. You can also attach any evidence you have gathered in support of your Protected Disclosure using the upload function.

- **Telephone Whistleblowing Hotline**

  You may prefer to make your report on the 'phone by speaking to a Navex call handler directly and confidentially in your local language by contacting the hotline telephone number next to your country below. If required your Protected Disclosure will be translated into English on your behalf. Navex call handlers will also be able to help you upload evidence in support of your Protected Disclosure or answer any procedural questions.

For more information about the Integrity Helpline, please read the **FAQs** available on the Navex website or company's website or United Group or your OpCo's intranet.

APPENDIX TWO

UNITED GROU'S INTEGRITY HELPLINE DEDICATED NUMBERS

Country	Number
Bosnia-Herzegovina	080 083 084
Bulgaria	0800 46 041
Croatia	0800 790 216
Cyprus	Integrity Helpline Webpage and Application only [unitedgroup.ethicspoint.com
Greece	800 000 0126 This number is currently not available from mobile network. If you don't have access to a landline, please use the "Report a concern online" option within website: unitedgroup.ethicspoint.com
Montenegro	Integrity Helpline Webpage and Application only [unitedgroup.ethicspoint.com
Netherlands	Integrity Helpline Webpage and Application only [unitedgroup.ethicspoint.com
North-Macedonia	0800 8 05 52
Luxembourg	Integrity Helpline Webpage and Application only [unitedgroup.ethicspoint.com

Serbia	0800 801817
Slovenia	080 688943