



Whistleblower Policy

Regulation concerning the handling of a suspicion of misconduct.

Version: December 2025

1. Definitions

In this regulation, the following terms are defined as:

- **Company:** The public limited company Hydratec Industries N.V.
- **Employee:** Anyone who, whether employed or not, works on behalf of the company and its subsidiaries.
- **External stakeholder:** Any individual or entity that has a direct or indirect relationship with Hydratec but is not employed by Hydratec. This includes, but is not limited to, customers, suppliers, contractors, business partners, local communities, and other stakeholders.
- **CEO of the company:** The Chief Executive Officer of Hydratec Industries N.V.
- **Chairman of the supervisory board:** The chairman of the supervisory board of the company.
- **Manager:** The person who directly supervises the employee.
- **Confidential advisor:** The person designated to act in that capacity for the company or its subsidiaries.
- **Suspicion of misconduct:** A suspicion based on reasonable grounds concerning the company, related to:
 - A (potential) criminal offense;
 - A (potential) violation of laws and regulations;
 - A (potential) breach of environmental or social regulations, including human and labour rights;
 - A (potential) breach of rules involving health and safety risks;
 - The (potential) deliberate concealment, destruction, or manipulation of information relating to any of the above; or
 - Any other concerns relating to the activities or conduct of Hydratec.

2. Procedure

2.1.1. Procedure without grounds for exception for employees

Unless there are grounds for exception as referred to in Article 2.2, the employee reports a suspicion of misconduct internally to their manager or, if they do not deem it appropriate to report to their manager, to the confidential advisor. Reporting to the confidential advisor can also occur in addition to reporting to the manager.

The manager or confidential advisor records the report in writing, along with the date it was received. They ensure that the CEO is promptly informed of the suspicion of misconduct and the date it was received, and that the CEO receives a copy of the record.



The CEO sends a confirmation of receipt to the employee who reported the suspicion of misconduct. The confirmation refers to the original report (this applies even if the employee reported the suspicion to the confidential advisor instead of the manager). The confirmation is sent no later than seven days after receipt of the report.

Promptly after the report of a suspicion of misconduct, the CEO initiates an investigation. Both the employee who reports the suspicion and the recipient of the report must handle it confidentially. No information will be provided to third parties within or outside the company or its subsidiaries without the CEO's permission. The employee's name will not be disclosed, and information will be provided in a way that ensures the anonymity of the employee.

Within eight weeks from the internal report, the employee will be informed in writing by or on behalf of the CEO of the company's position on the reported suspicion of misconduct and the steps taken in response.

If the position cannot be provided within eight weeks, the employee will be informed by or on behalf of the CEO, with an indication of when they can expect a position.

2.1.2 Procedure without grounds for External Stakeholders

An external stakeholder may report a suspected or actual wrongdoing at Hydratec in writing via the designated reporting address: info@hydratec.nl.

The report shall include at least the following information:

- Full name;
- Email address;
- Date and location of the incident;
- A clear and detailed description of the issue;
- Any supporting documents or evidence (if available).

A report may be submitted anonymously if so desired. In such case, Hydratec shall ensure that the identity of the reporter is not established or disclosed, unless disclosure is required by law. In that event, the above-mentioned details (full name and email address) shall not apply.

Hydratec shall acknowledge receipt of the report no later than five (5) working days after receipt. The acknowledgement of receipt shall refer to the original report.



Upon receipt, the report shall be recorded in writing, stating the date on which it was received. The report shall be handled by a designated internal team. Both the external stakeholder reporting the suspected wrongdoing and the person(s) to whom the report is made shall treat the report confidentially. No information shall be disclosed to third parties, whether within or outside the company and its affiliated entities, without the consent of the company's Managing Director. When information is disclosed, the name of the external stakeholder shall not be mentioned, and the information shall be provided in such a way that the anonymity of the external stakeholder is safeguarded.

Within a period of thirty (30) days after the report is made, the reporter shall be informed in writing, by or on behalf of the Managing Director, of Hydratec's position regarding the reported suspected wrongdoing and of any measures taken or envisaged.

If it is not possible to provide such a position within this period, the external stakeholder shall be informed accordingly by or on behalf of the Managing Director, including an indication of the period within which a position can be expected.

2.2 Procedure with grounds for exception

The employee may report the suspicion of misconduct to the chairman of the supervisory board if:

- They disagree with the position referred to in Article 2.1;
- They have not received a position within the required timeframe mentioned in Article 2.1;
- The timeframe mentioned in Article 2.1 is unreasonably long considering all circumstances, and the employee has objected to the CEO, but the CEO has not set a shorter, reasonable timeframe;
- The suspicion of misconduct involves a director of the company or the confidential advisor.

A ground for exception exists if the employee reasonably fears retaliation due to the internal report, or if a previous internal report following the procedure has not resolved the same issue.

The chairman of the supervisory board will record the report in writing, including the date it was received, and have the employee sign the record for approval. The employee will receive a copy of this record.

The chairman of the supervisory board will send a confirmation of receipt within seven days to the employee who reported the suspicion of misconduct. If the employee has previously reported the suspicion, the confirmation will refer to the original report.

An investigation will promptly begin following the report of a suspicion of misconduct. Both the employee and the recipient of the report must handle it confidentially.

No information will be provided to third parties within or outside the company or its subsidiaries without the chairman's permission. The employee's name will not be disclosed, and information will be provided in a way that ensures and maintains the anonymity of the employee.



Within eight weeks of the internal report, the employee will be informed in writing by or on behalf of the chairman of the supervisory board of a substantive position regarding the reported suspicion of misconduct and the steps taken in response.

If the position cannot be provided within eight weeks, the employee will be informed by or on behalf of the chairman of the supervisory board, with an indication of when they can expect a position.

3. Confidential Advisor

The company appoints *De menselijke zaak* as an external confidential advisor. The employee can report a suspicion of misconduct to the external confidential advisor as referred to in Article 2.1.

The contact details of the confidential advisor are:

- Email: ynke@demenselijkezaak.nl
- Phone: +31 (0) 615676523

Finally

The employee who in good faith reports a suspicion of misconduct, in accordance with the provisions of this regulation, will not be disadvantaged in any way in their position because of the report. This protection does not apply if the suspicion of misconduct is not disclosed in accordance with this procedure, but is disclosed at any time (before, simultaneously, or after) to one or more third parties within or outside the company.