

## WHISTLEBLOWING POLICY

### Introduction

Digi Communications N.V. (the *Company*) has adopted this first revised version of the whistleblowing policy in accordance with section 2.6 of the Dutch Corporate Governance Code (the *Whistleblowing Policy*).

The Company and its subsidiaries (collectively, the *Group*) are committed to achieving and maintaining high standards with regards to behavior at work as set out in the Company's code of conduct (the *Code of Conduct*). This Whistleblowing Policy has been adopted by the board of directors of the Company (the *Board*) in order to achieve the standards set out in the Code of Conduct and to encourage all employees and other stakeholders (e.g. shareholders, suppliers and customers, hereinafter named *Whistleblowers*) to report genuine concerns or complaints about unethical behavior, malpractices, illegal acts or failure to comply with regulatory requirements without fear of reprisal should they act in good faith when reporting such concerns or complaints as set out in this Whistleblowing Policy.

The Company views any harassments or retaliations in any form or manner against genuine Whistleblowers seriously and will treat such action as gross misconduct, which, if proven in an employment relationship, may result in dismissal, as set forth in the Company's Anti-Retaliation Policy.

### Whistleblowing

Whistleblowing is a specific mean by which an Whistleblower can report or disclose through established channels, concerns or complaints about any activity of a general, operational or financial nature, which in the opinion of the Whistleblower (i) is in violation of the law, any implementing regulation, any internal or external regulation that applies to the Company or any generally accepted practice within the Company; and (ii) may have considerable negative consequences for the operations of the Company or for the public interest. This include any good faith concern or complaint in connection with (but is not limited to):

- a) violation of any law or regulation;
- b) bribery, corruption or any other criminal offense;
- c) provision of incorrect information to public bodies or authorities;
- d) violation of the Code of Conduct and other policies, procedures or guidelines of the Company;
- e) danger to public health, safety or environment;
- f) internal fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company or in the recording and maintaining of financial records of the Company;
- g) misrepresentation or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports;
- h) deviation from full and fair reporting of the Company's financial condition;
- i) suppression, destruction or manipulation of information regarding any of the foregoing circumstances; or
- j) any other significant irregularities of a general, operational or financial nature which may harm the interest of the Company or the public interest.

Only genuine concerns or complaints should be reported under the whistleblowing procedures set out below. Such a report should be made in good faith with a reasonable belief that the information and any allegation in it are substantially true, and the report is not made for personal gain. Malicious and false allegations will be viewed seriously and treated as a gross misconduct and, if proven, may lead to result in dismissal or removal from office.

## **Confidentiality**

As a matter of principle, the identity of a Whistleblower who has not reported anonymously is only known to the person designated to receive and register the complaint, and is not disclosed to anyone else without the Whistleblower's prior consent, unless the Company is legally obliged to disclose the Whistleblower's identity. In addition, any information provided by the Whistleblower in connection with a complaint or concern covered by this Whistleblowing Policy shall be handled on a strictly confidential basis and in such a manner as to not lead to the identification of the Whistleblower. A Whistleblower who reports a concern or complaint internally shall avoid any form of external or internal publicity concerning the concern or complaint, unless is required to do so by law.

## **Anonymous report**

Reports can be nominal or anonymous. However, the person making an anonymous report should be aware that maintaining anonymity may hinder or impede an investigation. The Whistleblowers are therefore encouraged to disclose their identity when reporting a concern or complaint. However, if a Whistleblower only feels able or comfortable to report a concern or complaint if the report is made anonymously, then the Whistleblower can report the concern or complaint anonymously.

## **Whistleblowing Procedures**

- 1) The Whistleblowers shall have the option to report any concerns or complaints regarding any matter covered by this Whistleblowing Policy internally, on a confidential basis, using the following reporting channels:
  - E-mail address: [raportare.nereguli@conformitate.digi.ro](mailto:raportare.nereguli@conformitate.digi.ro) ;
  - Anonymous reporting form, available at <https://www.digi-communications.ro/ro/contact>;
  - Postal address: 75 Dr. Staicovici Street, Forum 2000 building, Phase I, fourth floor, postal code 050557, 5th district, Bucharest – For the Company's Compliance Officer's attention
  - Directly, through meetings requested by the Whistleblower with the Company's Compliance Officer/designated person from the Compliance Department.
- 2) The Whistleblowers may report concerns or complaints related to the activity of the Company's subsidiaries also directly through the reporting channels made available by the respective Group subsidiary, if such a channel is established.
- 3) After receiving a complaint, the Company (through the Compliance Officer) will send a confirmation of receipt to the Whistleblower within maximum 7 days from the date when the complaint was received and registered.

If clarifications will be necessary in order to verify the reported concerns, the Compliance Officer will contact the Whistleblower through the communication channels made available by the latter in the submitted complaint. Except for the case where the information could jeopardize the investigation, the Whistleblower will be informed about the status of the investigation within no more than 3 months from the reception of the complaint.

- 4) If the initial recipient is not the Compliance Officer, the initial recipient ensures that the concern or complaint is immediately redirected to the Compliance Officer. If the concern or complaint is received by e-mail or other type of written message, after redirecting it to the Compliance Officer, the initial recipient will permanently delete it from his personal record.
- 5) The Compliance Officer will carry out the necessary preliminary checks and draw up a report, which shall contain a description of the respective concern or complaint, the results of the checks carried

out in order to establish the plausibility of the reported concerns and the remedial actions, if such remedial actions are possible at that point in time. The report shall be sent to the CEO for approval.

- 6) If, following the preliminary checks, the Compliance Officer considers that an investigation is necessary, the Compliance Officer shall submit this measure for the approval of the CEO under the draw up report. If the investigation is approved, the CEO shall decide by written resolution the competence of the investigation team and the deadline of finalising the investigation. The investigation report shall be approved by the CEO.
- 7) The implementation of measures resulting from the preliminary checks or investigations approved by the CEO is the responsibility of the coordinators of those departments of the correspondent areas of activity for which the respective measures were approved.
- 8) If the concern or complaint refers to the activity of the Compliance Officer, this shall be forwarded directly to the CEO for investigation.
- 9) The concerns or complaints related to the activity of the CEO or of a member of the Board are immediately brought to the attention of the President of the Audit Committee. The concerns or complaints regarding the activity of the President of the Audit Committee are brought to the attention of the President of the Board.
- 10) Material concerns or complaints or those having as object a significant irregularity of a financial nature or a significant violation of financial reporting standards or accounting standards, as well as auditors' reports are immediately brought to the attention of the Audit Committee by the Compliance Officer.

### **External advisors**

- 11) The Compliance Officer, with the approval of the CEO or the President of the Audit Committee may in his or her sole discretion, consult and instruct external experts and advisors, including the external legal advisors of the Company and the external auditors of the Company, as he or she deems necessary to properly carry out his or her duties under this Whistleblowing Policy. Any costs and expenses with respect to the consultation and instruction of such experts and advisors shall be borne by the Company.
- 12) The external experts or advisors consulted and/or instructed, may carry out any investigation as the Compliance Officer may determine to be necessary or desirable. The Company and its employees shall cooperate within any such investigation.

### **Reporting**

In addition to the situations provided for in point 10 of this policy, the Audit Committee will be periodically informed by the Compliance Officer about the reports received and the remedial actions.

### **Miscellaneous**

For the purpose of implementing this policy, the Company's subsidiaries shall develop internal procedures based on the applicable law.

A copy of this Whistleblowing Policy is published on the Company's website ([www.digi-communications.ro](http://www.digi-communications.ro)). This Whistleblowing Policy may be amended by a resolution of the Board. Any amendments will be published on the Company's website.

This Whistleblowing Procedure is governed by the laws of the Netherlands.

This first revised revision of the Whistleblowing Procedure has been adopted by the board of directors of the Company and enters into effect on 21 June 2023.

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