



# Speak Up Policy

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## Summary

This Speak Up Policy explains how employees, customers, and other stakeholders can safely and confidentially report suspected misconduct, illegal activities, or serious integrity concerns related to the company. It describes what can and cannot be reported, who can report, and how reports are handled through the secure reporting platform, including options for anonymity and protection against retaliation. The policy aims to promote integrity, transparency, and accountability by ensuring concerns are assessed carefully, confidentially, and in line with applicable laws and company values.

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For more information contact [policies@odido.nl](mailto:policies@odido.nl).

# Contents

|   |    |
|---|----|
| Introduction.   | 4  |
| 1. Definitions  | 5  |
| 2. Scope of the Speak Up Policy.                              | 6  |
| 2.1 Matters within scope.                                     | 6  |
| 2.2 What is not in scope?                                     | 7  |
| 2.3 Who can report.   | 7  |
| 3. Process description.                                       | 8  |
| 3.1 How to make a report.                                     | 8  |
| 3.2 Initial examination.                                      | 9  |
| 3.3 Receipt and confirmation.                                 | 9  |
| 3.4 Case handling.  | 10 |
| 3.5 Follow-up, feedback and notification of the final result. | 10 |
| 4. Communication, Confidentiality and Anonymity               | 12 |
| 4.1 Communication   | 12 |
| 4.2 Confidentiality   | 12 |
| 4.3 Anonymity   | 12 |
| 5. Relevant Contact Details                                   | 13 |
| 5.1 Reporting platform: "Tell Me!" Portal                     | 13 |
| 5.2 Compliance Function                                       | 13 |
| 5.3 For external authorities.                                 | 13 |
| 6. Questions.   | 14 |

# Introduction.

A great place to work cannot exist without integrity. Our company values honesty, transparency, and ethical conduct in all our operations. Through this Speak Up Policy, we aim to foster an environment in which everyone feels safe to speak up when they observe behavior that does not align with our values or may violate laws or regulations.

This policy applies to customers, our employees, suppliers and their employees, our sales partners, to provide a secure and confidential channel for reporting serious concerns, including any suspicion or knowledge of illegal, unethical, or irregular conduct. Compliance with laws and regulations is very important to Odido, as the key to our success is based on integrity and personal responsibility. We want to be transparent in our actions, and integrity is a precondition for this, as described in our Code of Conduct.

We strive to avoid risks that could jeopardize our integrity or have an adverse effect on our organization, employees, business partners, and customers. We count on your responsible contribution as a representative of a group of stakeholders or as an employee of our company. Therefore, we encourage you to report any potentially harmful behavior.

We understand that you may have reasons not to report certain information in person. That is why we offer a secure and confidential reporting platform where you can make a report, even anonymously if you prefer. The “Tell Me” Portal is the reporting platform used for this purpose. This way, you can actively contribute to clarifying matters while being protected from any form of retaliation.

# 1. Definitions

| Term                                     | Definition  |
|--|---|
| <a href="#">Anonymous reporting</a>      | The submission of a report without disclosing the reporter's identity, whereby the reporting platform ensures technical protection of anonymity, provided that the reporter does not submit identifying information.  |
| <a href="#">Case handler</a>             | The authorized person responsible for receiving, assessing, investigating, and handling reports submitted under this Speak Up Policy, including communication with the reporter and documentation of the case.  |
| <a href="#">Compliance Function</a>      | The internal function responsible for overseeing compliance with laws, regulations, and internal policies, and for providing guidance on the application of this Speak Up Policy and the appropriate reporting channels.  |
| <a href="#">Confidential Counsellors</a> | An independent and confidential advisor available to employees to provide guidance, support, and advice on concerns related to suspected misconduct, including advice on whether and how to raise a concern and which reporting channel is appropriate.   |
| <a href="#">Employee</a>                 | Any individual who performs work for Odido under an employment relationship, including permanent, temporary, full-time, part-time, or fixed-term employment.  |
| <a href="#">External Authorities</a>     | Public bodies designated under applicable Dutch and European legislation to receive external reports of suspected misconduct, including competent supervisory and enforcement authorities.  |
| <a href="#">Misconduct</a>               | Any act or omission that falls within the scope of this Speak Up Policy, including but not limited to violations of laws or regulations, breaches of the Code of Conduct, criminal offenses, ethical breaches, risks to health, safety or the environment, misuse of authority, gross mismanagement, or information integrity violations. |
| <a href="#">Report</a>                   | Any submission of information, whether written or oral, made through the reporting platform or during an in-person meeting, concerning suspected misconduct or other matters within the scope of this Speak Up Policy.  |
| <a href="#">Reporter</a>                 | Any individual who submits a report under this Speak Up Policy, including employees, former employees, applicants, contractors, suppliers, business partners, customers, or other stakeholders, regardless of whether the report is made anonymously or with disclosed identity   |
| <a href="#">Reporting platform</a>       | The secure, confidential, and externally hosted communication system used to submit, manage, and follow up on reports of suspected misconduct, including the exchange of information between the reporter and the case handler  |
| <a href="#">Retaliation</a>              | Any direct or indirect adverse action or threat taken against a reporter as a result of making a report in good faith, including but not limited to dismissal, demotion, discrimination, intimidation, harassment, or other disadvantage.   |
| <a href="#">Speak Up Policy</a>          | This policy that sets out the principles, scope, procedures, protections, and reporting channels for raising concerns about suspected misconduct, violations of laws or regulations, or other serious matters within or related to the company.   |
| <a href="#">"Tell Me" Portal</a>         | The reporting platform designated by the company for the purposes of this Speak Up Policy. The "Tell Me" Portal enables confidential and anonymous reporting, secure two-way communication, and the tracking of reports.  |

# 2. Scope of the Speak Up Policy.

## 2.1 Matters within scope.

This Speak Up Policy covers serious violations of Dutch law, EU law, misconduct or other serious matters. Reports may be submitted via the reporting platform (Section 5.1) and should relate to one or more of the following categories:

1. Violations of our Code of Conduct, including but not limited to:
  - Integrity violations of the rules of conduct applicable within the company
  - Ethical breaches that contradict our company values
  - (Deliberately) violating handset credit rules or other financial regulations
2. Criminal offenses, including but not limited to:
  - Theft, fraud, or embezzlement
  - Corruption or bribery
  - Forgery of documents
  - Breach of confidentiality
  - Misuse of financial means
3. Violations of laws and regulations, including but not limited to:
  - Serious or repeated violations of applicable laws
  - Violations of regulatory requirements
  - (Deliberate) misinformation of public bodies
4. Risks to health, safety, or the environment, including but not limited to:
  - (Imminent) danger to public health
  - (Imminent) danger to the safety of people
  - (Imminent) danger to the environment
  - (Imminent) unsafe and/or unhealthy working conditions
  - Situations that pose a risk to the well-being of employees or the public
5. Waste of resources or mismanagement, including but not limited to:
  - Significant waste of company resources
  - Gross mismanagement
  - Abuse of authority
6. Information integrity issues, including but not limited to:
  - Deliberately withholding, destroying, or manipulating information about the above facts
  - Conscious withholding of information with regard to above-mentioned facts

We assume that you have concrete knowledge of or a reasonable suspicion that such serious matters have been committed. The person reporting should act in good faith, sincerely, and proportionately when making a report through the reporting platform (Section 5.1).

For reasons of readability, the term misconduct is used throughout this policy to refer to the matters described above.

## 2.2 What is not in scope?

The reporting platform is specifically meant for reporting misconduct. The “Tell Me” Portal is the reporting platform used for this purpose (Section 5.1). The following matters fall outside the scope of this procedure and will not be processed through this channel, but we ask you to handle these directly with the responsible departments:

1. Customer service issues, including but not limited to:
  - Questions or complaints about our products or services
  - Technical support requests
  - Billing inquiries or disputes
  - General customer feedback
2. Minor workplace issues, including but not limited to:
  - Minor staff-related conflicts in the workplace
  - Cooperation difficulties between colleagues
  - Personal intrigue or interpersonal disagreements
  - Dissatisfaction with pay conditions
  - Regular HR matters that can be addressed through standard channels
3. General suggestions or ideas for improving company operations, products, or services.
4. Personal grievances that can be addressed through regular HR procedures.

For matters that fall outside the scope of the Speak Up Policy, we encourage you to use the appropriate channels:

- For customer service issues: Contact the Customer Service department
- For minor workplace issues: Speak with your direct manager or HR representative
- For suggestions or ideas: Use our company suggestion program or discuss with your manager
- For personal grievances: Follow the procedures outlined in the employee manual

If you are unsure whether your concern falls within the scope of the Speak Up Policy, as an employee you may contact one of our Confidential Councillors who can provide guidance on the appropriate reporting channel for your specific situation.

For externals there is the possibility to contact “Het Huis voor Klokkenuiders” for advice. You may also consult with a (legal) advisor in confidence about suspected wrongdoings, noting any costs thereof will be at your own expense.

## 2.3 Who can report.

Concerns within the scope of the Speak Up Policy may be reported via the reporting platform by a broad range of individuals who have a relationship with Odido. This includes, but is not limited to:

- Current employees (permanent, temporary, full-time, or part-time)
- Former employees
- Job applicants
- Volunteers and interns
- Contractors and subcontractors and their employees
- Suppliers and vendors and their employees
- Business partners
- Customers
- Other stakeholders who have information about suspected misconduct within or related to the company

# 3. Process description.

## 3.1 How to make a report.

Reports within the scope of the Speak Up Policy can be submitted through the secure reporting platform (Section 5.1). This reporting platform allows for:

- Written reports with the option to attach supporting documents
- Voice messages (your voice will be made unrecognizable)
- anonymous reporting or confidential reporting with your contact details

Current employees (permanent, temporary, full-time, or part-time) may also submit a report during an in-person meeting. Employees may submit a request by emailing the Compliance Function at [compliance@odido.nl](mailto:compliance@odido.nl). Upon receipt of the request, an appointment will be offered within a reasonable timeframe.

If a voice messaging system is used for a report, or if a report is made during an appointment in-person with an employee, the report will be registered by making:

- A recording of the conversation, and/or;
- A complete and accurate written transcript of the conversation (where you will have the opportunity to review, correct and sign off on the written transcript)

Information required: Your report should contain sufficient information to enable the case handler to assess the credibility of your report and initiate a closer examination. This includes:

- A clear description of the (suspected) misconduct
- When and where the incident occurred
- Who was involved
- Any supporting evidence or documentation (files are converted to PDF format when uploaded, except for media files)

Anonymous reporting: If you choose to report anonymously:

- You will receive a unique code ensuring that the case handler can communicate with you anonymously
- You will be asked to provide an email address (this will not be disclosed to anyone and will only be used to inform you of updates)
- If you have not provided any contact information, you must log in on the reporting platform to stay informed about messages from the case handlers
- It is important to remember your login information, including the code, as we otherwise will not be able to communicate with you

Please note that if you provide information or documents from which your identity can be deduced either directly or indirectly, the case handler will know your identity but will keep it confidential. If you want complete anonymity, you must ensure that your identity cannot be deduced from the information and documents you submit.

## 3.2 Initial examination.

Once your report is received:

1. The case handler will conduct an initial examination to determine:
  - Whether the report falls within the scope of this policy or should be handled elsewhere
  - Whether the report is not manifestly unfounded
2. Based on this examination:
  - If the report falls outside the scope or is manifestly unfounded, it will be rejected
  - If the report falls within the scope and is not manifestly unfounded, case handling will be initiated
  - If the case handler cannot determine with certainty whether the report falls within the scope, they may ask you to elaborate on your report
  - If you do not elaborate on your report within ten (10) days, the case handler will decide based on the information available

## 3.3 Receipt and confirmation.

When you submit a report through the reporting platform:

1. Immediate Registration: The receipt of your report is registered in the system immediately.
2. Confirmation Timeline: You will receive confirmation of receipt from a case handler within seven (7) days of submitting your report.
3. Unique Reference Code: Upon submission of your report, you will receive a unique reference code. This code:
  - Allows the case handler to communicate with you anonymously
  - Enables you to track the status of your report
  - Provides access to follow-up communications and requests for additional information
4. Secure Communication Channel: The confirmation will be sent through the secure reporting platform to maintain confidentiality.
5. Next Steps Information: The confirmation will include information about:
  - The initial examination process
  - Expected timeline for the next communication
  - Contact details if you have any questions about the process

If you have provided an email address (which will remain confidential – the case handler will not see your email address), you will receive a notification when there are updates to your case. If you chose to remain completely anonymous without providing contact information, you will need to log in to the reporting platform "Tell Me!" Portal using your unique reference code to check for updates and communications from the case handler. If you choose to report anonymously through the "Tell Me!" portal, please remember to save your unique code to access follow-up communications.

Please note that the confirmation of receipt does not constitute an admission that the reported conduct qualifies as misconduct or that it will automatically lead to an investigation. The case handler will first conduct an initial examination to determine whether the report falls within the scope of this policy and is not manifestly unfounded.

## 3.4 Case handling.

As part of the case handling process:

1. The case handler will typically obtain additional information from:
  - You as the reporter
  - The person or persons being reported
  - Persons mentioned as witnesses in your report
  - Other relevant third parties
2. The investigation will be conducted with strict confidentiality and in accordance with applicable laws and regulations.
3. The case handler will follow up on your report and provide you with feedback throughout the process via the reporting platform.
4. All reports are treated with the utmost confidentiality, and your identity will be protected to the extent possible.
5. The company is committed to protecting reporters from any form of retaliation for reports made in good faith.

## 3.5 Follow-up, feedback and notification of the final result.

### 3.5.1 Timeline for Feedback

After submitting your report through the reporting platform:

1. Regular Updates: You will receive feedback on the progress of your report within three (3) months from the confirmation of receipt.
2. Interim Communications: Throughout the investigation process, the case handler may contact you to:
  - Request additional information or clarification
  - Provide updates on significant developments
  - Inform you of any delays or extensions to the investigation timeline

### 3.5.2 Investigation Process

During the investigation:

1. Thorough Examination: The case handler will conduct a thorough examination of the reported misconduct, gather evidence and interview relevant parties while maintaining confidentiality. The case handler may engage external counsel or specialists if required.
2. Objective Assessment: All information will be assessed objectively and in accordance with applicable laws, regulations, and company policies.
3. Documentation: All steps of the investigation will be properly documented to ensure transparency and accountability.

### 3.5.3 Notification of the Final Result

Upon completion of the investigation:

1. Final Outcome: You will be informed of the final result of your report, including:
  - Whether the reported misconduct was substantiated
  - General information about actions taken (within the limits of confidentiality and privacy regulations)
  - Any systemic or procedural changes implemented as a result of the investigation
2. Confidentiality of Outcomes: While you will be informed of the general outcome, specific details about disciplinary measures against individuals may be limited due to privacy considerations.
3. Closure of the Case: Once the final notification has been provided, the case will be closed unless new information emerges that warrants reopening the investigation.

4. Feedback Opportunity: You may be given the opportunity to provide feedback on the handling of your report to help improve our reporting procedures.

All communications regarding the follow-up, feedback, and final notification will be conducted through the reporting platform to maintain confidentiality. If you reported anonymously, you will need to log in to the reporting platform using your unique reference code to access these communications.

# 4. Communication, Confidentiality and Anonymity

## 4.1 Communication

1. **Secure Communication Platform:** All communication between you as the reporter and the case handler will take place through the secure reporting platform.
2. **Two-Way Communication:** The reporting platform allows for two-way communication, enabling you to:
  - Provide additional information when requested
  - Ask questions about the status of your report
  - Respond to inquiries from the case handler
3. **Notification System:** If you have provided an email address (which remains confidential), you will receive notifications when there are updates to your case or when the case handler has sent you a message.

## 4.2 Confidentiality

1. **Strict Confidentiality:** All reports made through the reporting platform are treated with strict confidentiality. Only authorized case handlers have access to the reports.
2. **Limited Access:** We have chosen to use an external reporting platform to allow everyone to make a report in a completely secure and confidential manner. Only designated case handlers have access to the reports made through this reporting platform.
3. **Specialized Handling:** Each category of reports has its own case handlers.
4. **Information Sharing:** Your report will only be shared - either in full or in part - with others, including internal staff, if you explicitly consent to it. Exceptions apply only if sharing is required by law or in case of serious and immediate risk.
5. **Secrecy Obligation:** Anyone who receives information about the reported misconduct by virtue of their role in the process will observe secrecy about this information to others, unless they are authorized or obliged to provide that information to a third party by or pursuant to the law.

## 4.3 Anonymity

1. **Anonymous Reporting Option:** The reporting platform allows for 100% anonymous reporting if you prefer not to disclose your identity.
2. **Technical Protection:** The system technically protects your anonymity provided you do not provide information that makes it possible to identify you.
3. **Maintaining Anonymity:** To guarantee your anonymity when reporting:
  - Do not share personal information (such as your name, relationship to the offender, and other information that can be traced back to you)
  - Make sure that the lock symbol of the secure internet connection is visible (top or bottom right corner)
4. **Identity Protection:** Even if you choose to provide your identity to the case handler, your identity will not be disclosed any more than is necessary for the investigation and the treatment of the report. Information will be provided in such a way that your anonymity is safeguarded as much as possible.
5. **Third-Party Management:** The reporting platform is managed by a third party (Whistleblower Software) and complies with applicable European requirements for data protection and whistleblower protection.

Please note that while we make every effort to protect your identity, if you provide information or documents from which your identity can be deduced either directly or indirectly, the case handler will know your identity. However, they will keep it confidential to the extent possible under applicable laws and regulations.

# 5. Relevant Contact Details

For reporting misconduct or seeking guidance about the "Tell Me!" procedure, the following contact options are available:

## 5.1 Reporting platform: "Tell Me!" Portal

Our secure online reporting platform can be accessed at: ["Tell Me!" Portal](#). The reporting platform is available 24/7 and can be used by both internal and external stakeholders. Reports can be submitted confidentially or anonymously, in accordance with applicable laws and regulations.

## 5.2 Compliance Function

The Compliance Function can provide guidance on the application of the Speak Up Policy and advise on the appropriate reporting channel. Contacting the Compliance Function does not replace the option to submit a formal report via the reporting platform.

Email: [compliance@odido.nl](mailto:compliance@odido.nl)

## 5.3 For external authorities.

While you are encouraged to report misconduct through our internal channels, so that the company has the opportunity to investigate matters and take appropriate action, this does not prevent you from reporting misconduct directly to an external authority. You can send an external report to, among others, the following external authorities in the Netherlands:

- The Whistleblowers Authority (Huis voor Klokkenuiders)
- The Dutch Authority for the Financial Markets (AFM)
- The Dutch Central Bank (DNB)
- The Netherlands authority for Consumers and Markets (ACM)
- The Dutch Data Protection Authority (AP)
- The Dutch Health and Youth Care Inspectorate (IGJ)
- The Dutch Healthcare Authority (NZA)
- The Nuclear Safety and Radiation Protection Authority (ANVS)

A complete list of the competent authorities for external reporting in the Netherlands, with their websites, can be accessed through this link: [Direct extern melden | Wet bescherming klokkenluiders](#)

# 6. Questions.

If you have any questions about the Speak Up Policy that are not addressed in this document, please contact: the Odido Compliance Function.

We are committed to maintaining an ethical workplace and appreciate your contribution to upholding our values and standards.