

REFUELS N.V.

SPEAKING UP CHARTER

OVERVIEW

- This Charter, which complies with all ‘whistleblowing’ requirements in the Netherlands and United Kingdom, applies to all employees of CNG Fuels, ReFuels N.V. and Renewable Transport Fuel Services and replaces all existing ‘whistleblowing’ policies with immediate effect.
- If you have a concern about any suspected or actual misconduct, irregularities, illegal or unethical behaviour, or dangers in our business and workplaces, you can use the process in this Charter to report it confidentially.
- Anyone making a report, or taking part in the investigation of a report, under this Charter will not suffer any retribution or be at risk of losing their position as a result of making a report, provided they are not found to have participated in the issue reported or to have intentionally made a false report.
- You can report an issue either internally (i.e. through a line manager) or externally using our external reporting hotline, which is hosted by Integrity Log, further details on how to do this are set out in the Charter.
- Please read this Charter further to fully understand how to raise a report, how a report will be dealt with and the steps that will be followed following a concern being raised.

The Board of Directors
ReFuels N.V.

REFUELS N.V.**SPEAKING UP CHARTER****Speak Up!**

ReFuels wants to ensure that everyone working within the business feels safe in speaking up and voicing any concerns in the right way. This is supported by adopting an open culture across our business, living by our values, and protecting ReFuels and each other.

This Charter applies to (i) Refuels N.V. and all members of its group of companies (being those in which a majority or controlling interest is held) of which it is the ultimate parent company (together “ReFuels”); and (ii) directors, employees, consultants, agency workers, casual workers, interns, and officers of ReFuels (each referred to as “you” or an “Individual”). “CNG Fuels Limited” and “Renewable Transport Fuel Services Limited” are therefore covered by this Charter.

We understand that it is not always easy to raise a concern. This Charter is intended to help an Individual to highlight any conduct or practices which they are aware of within the business, and which that Individual believes to be unlawful, breaches any regulations which ReFuels is subject to and/or which results in an unhealthy or unsafe working environment. In case of actual or suspected misconduct or irregularities, we encourage you to speak up.

We take any suspected or actual misconduct or irregularities in our business very seriously and encourage Individuals to raise concerns and help foster a transparent and safe working environment for everyone, which in turn will improve the functioning of our business. Our **Speaking Up Charter** aims to give Individuals a safe mechanism to do so and in confidence that they will be listened to, receive support and that reports will be treated confidentially and properly investigated.

This Charter sets out the types of matters which can be reported, when and how you can speak up, and the process that will be followed to ensure a report is dealt with.

What to speak up about?

If you have a genuine concern about suspected or actual misconduct, irregularities, illegal or unethical behaviour, or dangers in our business and workplaces, you can use the process in this Charter to report it.

Dependent on where you are based, a specific definition of what is a ‘protected disclosure’ might also apply (such as under the Public Interest Disclosure Act 1998 in the United Kingdom). If you are unsure about whether an issue is reportable under this Charter, please contact the General Counsel / Head of Legal at legal@refuels.com in confidence for advice as a failure to follow the process in this Charter may result in the disclosure of information losing its ‘protected’ status.

Some (non-exhaustive) examples of concerns that are reportable include, but are not limited to:

- a criminal offence (such as fraud, corruption, or theft) or a breach of laws or regulations has been or is likely to be committed;
- company funds are being used in an unauthorised way, or there are improper accounting, financial reporting, or internal control practices;

- intentionally false or inaccurate statements are given to or by Individuals to ReFuels' auditors or any regulatory or governmental authority;
- the health, safety, or security of any person (or danger to the environment) has been or is likely to be endangered;
- you suspect that discrimination is occurring to any Individual or any counterparty of ReFuels or any other form of improper action or conduct is taking place;
- you believe that sexual, physical or verbal abuse of any Individual or ReFuels counterparty is taking place;
- a breach of company policies and procedures has occurred or is likely to occur;
- information relating to any of the above is being deliberately concealed or attempts are being made to conceal the same.

If you are unsure about whether an issue is reportable under this Charter, please contact the General Counsel / Head of Legal at legal@refuels.com in confidence for advice.

If you have a concern or complaint about your personal situation (e.g. alleged bullying) or a concern pertaining to your employment contract, then this should be reported in accordance with the internal grievance procedures that are applicable to you.

Safely raising a concern

We understand that Individuals may be worried about speaking up. Anyone making a genuine report or participating in the investigation of a report under this Charter will not (provided they are not found to have participated in the issue reported or to have intentionally made a false report) suffer any detriment (such as being treated worse than before) or retribution or be at risk of losing their position as a result.

Provided an Individual is acting in good faith and has a reasonable belief that the disclosure being presented tends to show malpractice or impropriety if they make the disclosure to the appropriate person it does not matter if they are mistaken about the matter raised.

If you believe that you have been disadvantaged because you have made a report under this Charter, you should contact the HR Helpdesk (at info@lighterhr.co.uk) who will review the situation. Any discussions with the HR Helpdesk will be kept confidential, subject to ReFuels' legal obligations which might require your identity to be made known. To the extent legally possible, we will obtain your consent prior to any disclosure of this sort.

If an Individual is found to have been disadvantaged, e.g. by being dismissed, demoted, victimised, discriminated, as a result of reporting a concern in good faith as set out in this Charter, appropriate actions will be considered against such person, which may include (summary) dismissal.

How do I speak up?

There are different ways in which you can report an issue. We want you to feel comfortable in doing so, so please select the option which feels best for you in the circumstances.

Reporting issues internally

We hope that in many cases you will be able to raise any concerns with your line manager. This may be in person or in writing if preferred and could be a way of resolving a concern quickly and effectively.

Alternatively, you may wish to raise a concern with the General Counsel / Head of Legal in the first instance.

External reporting hotline

However, where the matter is more serious, or if you feel that your concern has not been addressed, or you feel that it is not appropriate to discuss it with your line manager for any reason, you should contact ReFuels' confidential external reporting hotline which is hosted by Integrity Log via the following link:

<https://refuels.integrity.complylog.com/>

Integrity Log allows reports to be made confidentially and, if preferred, anonymously. It is a free, 24/7 online service that enables you to submit a report online in your local language.

All concerns raised via the Integrity Log hotline are shared confidentially with the General Counsel / Head of Legal who will action as appropriate.

What happens once a report has been made?

The following is a summary of what happens after you speak up via the External Reporting Line:

- When a concern is raised, the General Counsel / Head of Legal will contact you in writing to confirm receipt and check that they have all information within 7 days of receipt. This could be directly if your contact information has been provided or where appropriate to do so, or through Integrity Log's online chat function. They will also be able to let you know about next steps. If the report has been made anonymously then Integrity Log will inform the Individual of the next steps.
- All reports will be assessed to determine next steps including investigation as appropriate. The General Counsel / Head of Legal may not always investigate the matter and might need to allocate the matter to the appropriate person internally or externally, based on the subject matter.
- If, after an initial assessment is undertaken, the General Counsel / Head of Legal decides that there is no clear evidence of misconduct or irregularities, you will be informed of this, and the matter will be closed. The concern could also be referred for consideration under another procedure (internal or external). You will be informed of this as soon as reasonably possible, including the reasons for the decision.
- Following initial assessment, if an investigation proceeds under this Charter, the form and method of this will depend on the individual circumstances. A meeting may be arranged with you (if appropriate and you have provided your personal details) or additional information may be requested.
- You will be kept updated on progress of the investigation, but it may not be appropriate to disclose any interim findings. Any person against whom a concern is reported, if identified, will also be informed of the investigation as soon as practicable and will be given the opportunity to respond. If a report is found to be inaccurate, any misinformation will be noted. All Individuals should treat any information about the investigation which is given to them as strictly confidential.
- In some circumstances, depending on the facts and nature of any suspicions, an investigation may take time to be addressed, in which case you will be informed if there is a delay. If you are not

satisfied that your concern is being properly dealt with by any investigating officer then you may raise your further concern with the General Counsel / Head of Legal or CEO.

- Following conclusion of the investigation, you will be notified to confirm that the matter has been closed. You may be advised of the corrective action to be taken by ReFuels and the timescale for taking such action, but sometimes the need for confidentiality may prevent us from giving specific details of the investigation or any action taken as a result. ReFuels is committed to implementing the recommendations of an investigation with a view to rectifying any wrongdoing as far as practicable in the circumstances.

Some FAQs

- ***Who has overall responsibility for the Speaking Up Charter?***

The Board of Directors of ReFuels has overall responsibility for the effective operation of this Charter, and for reviewing the effectiveness of actions taken in response to concerns raised. This Charter is reviewed annually by the Board of Directors.

The General Counsel / Head of Legal has day-to-day operational responsibility for this Charter and you should refer any questions about the contents of this document to them in the first instance.

- ***Will any report I make be kept confidential?***

Yes, all reports are confidential. We will endeavour to keep your identity confidential, but please note that there might be some circumstances in which this needs to be disclosed in order to fully investigate a matter e.g., where ReFuels is legally obliged to do so. We may however be required to disclose reported matters and any facts relating thereto to third parties, including regulatory, governmental, law enforcement or self-regulatory agencies, to the extent reasonably necessary. Any data resulting from the report will be kept in accordance with data protection laws.

- ***Can I make a report anonymously?***

Yes, you may make a report anonymously through Integrity Log. ReFuels however encourages openness and for you report any issues under this Charter openly by disclosing your identity, to ensure a thorough investigation may be carried out. Whilst any such reports will be investigated as far as possible, please bear in mind that the investigation may be impeded or that it could be more difficult for us to protect your position or provide you with feedback.

- ***Can I raise a concern with someone entirely independent of ReFuels?***

Our Integrity Log hotline has been implemented to ensure you feel comfortable in speaking up, including anonymously if you wish to do so. However, in some circumstances, you might feel that this is not appropriate and that you wish to report concerns to an external body. Depending on the type of suspected misconduct or irregularities, there are specific external bodies where external reports can be made, such as a financial regulator. Certain charities can provide lists of prescribed bodies to which certain types of issues may be reported. It will very rarely, if ever, be appropriate to report concerns to the media.

- ***What if I am unhappy with a decision?***

If the investigation finds the allegations unsubstantiated and all internal procedures have been exhausted, but you are not satisfied with the outcome of the investigation, there is no right of appeal, however, we recognise your right to make disclosures to prescribed persons (such as the Health and Safety Executive, the Audit Commission, or a financial regulator) or, where justified, elsewhere.

There are external bodies that may be able to provide independent advice related to your concern. This will vary by jurisdiction, but you will be able to find some support through a search engine search. Some examples include:

United Kingdom	The Netherlands
Citizens Advice Bureau Financial Reporting Council Protect Advice charity	Huis voor Klokkenluiders

About this Charter

This Charter does not form part of any contract of employment or other contract to provide services and may be amended at any time.

Approved by the Board of Directors of ReFuels N.V. on 28 November 2024.