

## **REFUELS N.V. WHISTLEBLOWER POLICY**

### **Overview**

Refuels N.V. (“**ReFuels**”) is committed to ensuring that ReFuels, its officers, employees and contractors (each an “**individual**”) always act in compliance with all applicable laws and regulations, due care and utmost honesty. In addition, ReFuels’ staff are required to observe and comply carefully and diligently with the rules of any relevant regulatory bodies from time to time in force. This Policy aims to support compliance with applicable laws and ensure effective corporate governance and a healthy and safe working environment. Should any matters of concern come to the attention of an individual, ReFuels wishes to ensure that they can make a report in accordance with the procedures set out in this Policy without the risk of retaliation and assurance that such report will be treated confidentially and properly investigated.

### **Principles**

Reports of suspected irregularities or malpractice should be substantive, made in good faith and relate to an issue or conduct, including:

- Conduct, which is corrupt, dishonest, or fraudulent
- Actual or threatened breach of any of ReFuels’ policies or procedures
- Actual or threatened criminal activity or breach of any laws or regulations
- A danger to any individual’s health, safety and security or the environment
- Theft or fraud against ReFuels
- Behaviour which is detrimental to the interests of ReFuels
- Improper accounting, financial reporting practices or internal controls
- Mismanagement or abuse of authority
- Intentional misstatements or false statements to or by directors or employees, to ReFuels’s auditors and/or any public or governmental authority; and/or
- Deliberate concealment or destruction of information regarding issues or conduct as described above.

### **Making a report**

Under this policy, suspected issues may be reported in the following ways:

- Individuals are encouraged to report any matters to their immediate superior either in writing or in person in the first instance. Reporting any concern to management is often the quickest and most effective way to address a work-related issue and ensure a positive and open work environment.
- If the matter is more serious or if the individual prefers, they may report issues to the CEO. If the suspected issue relates to the CEO or the matter is so serious or the individual does not feel comfortable reporting it to such persons, the matter may be reported directly to the Chairperson of the ReFuels Board.
- In some circumstances, it may be appropriate for individuals to report concerns to an external body, such as a regulator. Certain independent whistleblowing charities operate confidential helplines and 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 happens once a report is made?**

All reports made under this policy will be properly investigated with the aim of identifying evidence that either substantiates or refutes the information reported. All reports will be handled in a confidential manner and confidentiality will be preserved as far as possible, consistent with the need to conduct a proper investigation and applicable privacy laws in the country(ies) involved.

As soon as reasonably practicable, the person responsible for investigating the concerns will advise the individual in writing, as soon as practicable after the concerns were first reported, of the investigation



that will be carried out by ReFuels. The form and method of investigation will depend on the individual circumstances of the case. The whistleblower may be asked to provide additional information. 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. Individuals should treat any information about the investigation which is given to them as confidential.

ReFuels will keep the individual who raised the concern informed of the progress of the investigation carried out and when it is completed and give an indication of timings for any actions or next steps that ReFuels will take. ReFuels will not, however, be able to inform the individual of any matters which would infringe any duty of confidentiality owed to others.

### **Anonymous reports**

ReFuels encourages openness and for individuals to report any issues under this policy openly, to ensure a proper investigation may be carried out. ReFuels will support individuals who raise genuine concerns, even if they turn out to be mistaken. If, however, this is not feasible, the matter may be reported anonymously via an anonymous letter to ReFuels. ReFuels will investigate any such reports, but the investigation may be impeded and potentially prevent appropriate steps from being taken if the whistleblower is not contactable to provide additional information.

### **Protection & support for those raising concerns**

Reports made in good faith or participation in the investigation of a report in accordance with this Policy will not affect an individuals' (provided they are not found to have been involved in the issue reported) position within or engagement with ReFuels (e.g. by suffering harassment, discrimination, demotion or dismissal). An individual who believes he/she has been penalised as a result of being a whistleblower or due to participation in the investigation of a report should immediately raise this through one of the reporting methods identified in this Policy. Any employee or line manager who is found to have dismissed, demoted, victimised, discriminated against or in any other way retaliated against, a whistleblower or participant in an investigation of a report made by a whistleblower, will be subject to disciplinary measures that may include dismissal.

However, to ensure the protection of all our staff, those who raise a concern frivolously, maliciously and/or for personal gain and/or make an allegation they do not reasonably believe to be true and/or made in the public interest may also be liable to disciplinary action.

### **Further information**

If you have any queries about the application of this policy, please contact Legal ([legal@refuels.com](mailto:legal@refuels.com)) in the first instance.

Last reviewed: February 2026

Next due for review: February 2027