Speak up policy
Isiflo

Speaking up means raising a concern so it can be addressed.

This Speak up policy (the "Policy") of Isiflo AS (the "Company)] describes how our employees and stakeholders can safely and in a confidential way file a report regarding (potential) misconduct.

You will find here the following information: (i) who and when to speak up, (ii) what you can speak up about, (iii) how you can speak up, and (iv) what you can expect when you speak up.

(i) who and when to speak up

Everyone within and outside of the Company may report misconduct in accordance with this Policy. **Timely** reporting will allow Company to resolve issues swiftly and limit possible damage to our organisation, employees, customers and other stakeholders. Discussing matters internally contributes to an open work environment, in which we can depend on each other to speak up, rather than allowing the situation to escalate or seeking the involvement of outsiders in matters relating to our business.

(ii) what you can speak up about

At Aalberts we make a distinction between Speak up reports related to business integrity complaints and all other matters, the so-called operational complaints.

With **business integrity complaints** we mean (alleged or threatening) non-compliance with laws on competition, export control and sanctions, fraud, anti-bribery & corruption, and breaches of the fundamental human rights, material irregularities in accounting or reporting and conflicts of interest.

Because of the significance of these topics and potential adverse impact of their breach on our business, you must always report concerns related to business integrity.

Operational complaints are concerns regarding topics such as health & safety, environment and property risk as well as personal concerns, e.g. about manager's style of leadership. These complaints should be handled locally. We encourage people to have an honest conversation within their team, as issues are often best resolved straight away among colleagues.

(iii) how you can speak up

Operational complaints may be raised to your manager or through the **Speak up portal** available at your Company's website or intranet. This portal is an external platform accessible 24/7 in various languages. On this webpage you will also find options to report your concerns via phone and app.
Reports filed through the Speak up portal are per default **anonymous** unless you choose to provide your name. We do encourage you to identify yourself but if you wish to remain anonymous, this will be respected.

When you submit a complaint, an account is created for you. You'll receive a code to access the platform for updates, follow-up questions or to share additional information.

Messages sent through this Speak up portal are received and handled by the **Company trusted advisor**, i.e. person appointed by the Company's management and trained in handling reports in a safe and confidential manner.

You may report **business integrity complaints** safely and in confidential (or even anonymous) way through the **global Speak up portal** available at aalberts.com/speakup or report it locally, if you prefer. Please note that all reports related to business integrity topics will be investigated by Aalberts Ethics Committee. For details on the global Speak up portal and on the Ethics Committee, please refer to the Speak up Annex to Aalberts Code of Conduct available at aalberts.com/code.

We encourage all employees to use our Speak up portal to report concerns and issues **internally**. However, if your complaint is not adequately addressed, you have the right to report it to authorities. Seeking attention from the press or through (social) media is not permitted.

(iv) what to expect when you speak up

Company trusted advisor
To ensure adequate follow-up, investigation and confidentiality of the person filing a report, Company has appointed a trusted advisor - a dedicated, autonomous and independent person. Name of the trusted advisor is communicated by the Company separately.
Your report will only be visible to the Company trusted advisor and, in case of business integrity complaints, the Ethics Committee. Additional person(s) might be selected to assist with the investigation, e.g. local legal advisor. Each such person is bound by strict confidentiality.

follow up
You will receive confirmation of receipt of your report within 7 calendar days and you will be informed of the follow up actions and/or conclusions on the matter concerned as soon as reasonably possible but in any event within 3 months.

zero tolerance for retaliation
If you have filed a report in accordance with this Policy and you have assumed, in good faith, the reported behaviour to be (threatening) misconduct, the Company will do everything in its power to safeguard that you will not experience any sort of retaliation as a consequence of your report. In case you have misjudged the reported situation, this will not be held against you.
However, making a report in bad faith will be subject to available by law disciplinary actions.

ask or tell
The Company trusted advisor can also provide you with support in assessing a situation. If you are unsure if certain behaviour is allowed, you can always in a confidential (or even anonymous) way ask for advice through the Speak up portal. No formal report will be made if only a question is asked.

examples
example 1: You happen to overhear a conversation between your sales manager and one of our competitors. The manager is disclosing price sensitive information, which is in breach of competition laws and can be harmful to our company. You can discuss this with your sales manager but you must also report it through the Speak up portal.

example 2: Some countries are sanctioned by economic means. As a consequence, there are restrictions on doing business with companies located in these countries. You may witness certain illegal practices meant to work around or circumvent these sanctions. For example: goods that are destined for an Iranian customer engaged in military goods are first shipped to a European distributor. If you become aware of (or even just suspect) such practices, please report this immediately through the Speak up portal.

example 3: A safe work environment is of the upmost importance. If violations of safety regulations occur, this must be reported locally as an operational complaint. If your manager does not take your concerns seriously and a dangerous situation continues, please communicate your observations to a manager higher in rank, the general management or any other person appointed by your company to handle misconduct reports.

example 4: If a border security official responsible for checking products is offered payments or entertainment, you must report it immediately through the Speak up platform. This is an example of a bribe and constitutes a criminal offence.

Q&A
question 1: I suspect my manager of having introduced a hiring policy that is discriminatory to certain groups. What should I do?
answer 1: Discuss the situation with your manager. If your manager does not take your concerns seriously, please communicate your observations to a manager higher in rank or any other person appointed by your company to handle misconduct reports like the trusted advisor.

question 2: I suspect misconduct in my company but I'm afraid that sharing this information could harm people's reputations and jobs. Is it normal to feel reluctant to file a report?
answer 2: Yes, it's normal and shows compassion for the involved colleagues. However, failing to report a misconduct may harm the Company, Aalberts and the jobs of many other people working there. Besides, if you have misjudged the situation, an investigation may demonstrate that. You will not be impacted in any way by filing a report in good faith, even if later proven to be unsubstantiated.

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