

Whistleblower policy

This policy applies to all employees and former employees of nexeye and all its subsidiaries: HARG Holding BV, Hans Anders Nederland BV, Hans Anders België BV, Eyes & More Groep, Eyes & More Holding, Eyes & More BV, Eyes & More Dach GmbH, Eyes & More GmbH, Eyes & More Österreich GmbH, Eyes & More België BV, Momentai Ltd. This document refers to nexeye.

The Whistleblower policy gives (former) employees of nexeye (including Hans Anders, Eyes & More and Direkt Optik) the opportunity to report (possible) abuses within the organisation. This regulation describes how a report of an abuse can be made and how the report is treated. This regulation is written in accordance with the Whistleblowers House Act, which aims to make it possible to report abuses in an organization and to protect the employees who report an abuse.

Article 1 Definitions

Whistleblower:

A whistleblower is an employee or former employee (including temporary workers, interns, secondments, employees on the basis of an assignment agreement, or have voluntarily performed work for nexeye) who reports the suspicion of wrongdoing.

Misconduct:

An abuse is understood to mean an event that poses a serious danger to the integrity of the business operations of (a part of) nexeye and/or an event in which direct or indirect financial damage occurs or damage to the good name of nexeye (Hans Anders E&M) The harmful event must exceed the personal interest of the employee. Misconduct is in any case understood to mean:

- An (imminent) criminal offence
- A violation of the rules of conduct applicable within nexeye insofar as this violation poses a serious danger to the integrity of the business of nexeye or its subsidiaries
- An (imminent) deliberate violation of laws and regulations
- A danger to public health, safety or the environment
- (a threat of) the deliberate withholding, destruction or manipulation of information about these facts.

Nexeye:

Nexeye and all its subsidiaries: HARG Holding BV, Hans Anders Nederland BV, Hans Anders België BV, Eyes & More Groep, Eyes & More Holding, Eyes & More BV, Eyes & More Dach GmbH, Eyes & More GmbH, Eyes & More Österreich GmbH, Eyes & More België BV, Momentai Ltd.

Article 2 Whistleblower protection

a. If circumstances permit, it is preferable that the report is first made internally, whereby the identity is also made known. So that nexeye has the opportunity to come to a suitable solution. However, this is not an obligation.

b. Confidentiality: as an employer, nexeye has the obligation to treat a report confidentially if the reporter requests it. The reports are treated confidentially and, if desired, anonymously. The identity of the whistleblower will only be disclosed if the whistleblower himself gives written permission for this. The employer also ensures that the identity of the reporter. Nexeye is bound by the obligation of confidentiality regarding the identity of the reporter, unless the reporter gives (written) permission to disclose the identity. Employees where the report has been received are also held by the employer to this duty of confidentiality.

c. Legal protection of employee: No disadvantage will take place by the organization after reporting a suspected abuse or violation of European law. This includes, but is not limited to, protection from retaliation in the form of an adverse labor action such as termination, compensation reductions, or poor work assignments and threats. Any whistleblower who thinks he/she is being harmed should immediately contact the Human Resource Manager. A whistleblower's right to protection from harm does not include immunity from personal misconduct that may be the subject of investigation. Any concerns regarding the Human Resource Director should be reported to the chief executive officer.

d. An employee who intentionally makes a false report of misconduct shall be subject to disciplinary action.

Article 3 Procedure

3.1 Reporting

If you, as an employee, notice an abuse, you can report this to your supervisor. If this is not desirable, or if no action is taken, you can make the report, both in writing and orally to:

Kim van Hulten, Legal Officer

kim.van.hulden@hansanders.nl

whistleblower@nexeye.com

klokkenluider@nexeye.com

phone: +316-15130074

Address: nexeye

Tav K. van Hulten

Ovv Whistleblower Regulation

Papland 21

NL-4206 CK Gorinchem

Even if there is a mere suspicion of wrongdoing but not certain, the reporter can, if desired, consult with the above, or with a manager. If this is not desirable or impossible, there is always the possibility to consult an advisor in confidence about the suspicion of wrongdoing. Please contact Human Resource for this.

3.2 Confidentiality

a. Within seven days of receipt of the report, you will receive an acknowledgement of receipt and an explanation of how the report will be handled.

b. Upon receipt, the report shall be recorded in a confidential register.

c. Any documentation relating to your report will not be stored for longer than is necessary to comply with laws and regulations.

3.3 Criteria notification

The notification is assessed on the basis of two criteria:

- a. The suspicion of wrongdoing must be based on reasonable grounds;
- b. The reported must relate to a suspicion of wrongdoing and/or infringement of a violation of the law within the European Union.

If the report does not meet these criteria, another solution will be sought with the reporter.

3.4 Exclusion

Abuses that do not fall under the whistleblower regulation are:

- a. Labour disputes and/or personal complaints. These conflicts should be discussed with the immediate supervisor and/or the Human Resource department, after which a solution will be sought in consultation.
- b. Complaints regarding the impairment of (physical) integrity, such as sexual harassment, discrimination, bullying, aggression and violence. For this purpose, the confidential advisor can be contacted, or a declaration can be made in consultation with the manager.

3.5 Follow-up

- a. No later than three months after the dispatch of the acknowledgement of receipt, the reporter will receive information about the assessment and follow-up of the report. Within nexeye, we strive to keep this period as short as possible.
- b. If criteria are met, an investigation shall be initiated.

3.6 Research

3.6.1 Implementation

- a. The research is carried out by researchers who are independent and impartial.
- b. Whistleblower is informed in writing that an investigation has been initiated and by whom the investigation is being conducted.
- c. The persons to whom the report relates shall be informed, unless the investigative interest or the enforcement interest may be harmed as a result.

3.6.2 Hearing of data subjects

- a. The investigators give the Whistleblower the opportunity to be heard.
- b. If necessary for the study, researchers will also hear others.
- c. The researchers shall provide a written record.
- d. This record shall be submitted to the heard person for approval and signature.
- e. The person heard shall receive a copy of the report.

3.6.3 Viewing documents

- a. The researchers shall have access within the organisation to all documents that they reasonably deem necessary for the investigation.
- b. The whistleblower may provide the investigators with any documents that the investigators reasonably deem necessary for the investigators to become aware of in the context of the investigation.

3.6.4 Investigatory report

- a. The investigators draw up an investigation report, and first give the reporter the opportunity to comment on it, provided that there are serious objections to this.
- b. The final research report shall be.

3.6.5 Position of the employer

- a. The highest manager (CEO) will inform you in writing within three months of receipt of the report about the substantive position with regard to your reported suspicion of wrongdoing and/or infringement of EU law. It is explained which follow-up steps there are and/or will be taken.
- b. When it is clear that the investigation report cannot be given within the set period, the highest manager (CEO) informs the reporter in writing. This indicates the period within which the reporter can expect the investigation report and the reasons why it takes longer.
- c. After completion of the internal investigation, the senior manager (CEO) assesses whether an external body should be informed of the abuse. If the employer informs an external body, he will send the reporter a copy thereof, unless there are objections to this.
- d. The persons to whom the report relates shall be informed in the same way as the reporting person, unless the investigative interest or the enforcement interest may be harmed as a result.
- e. With regard to the investigation report and the employer's final position, the reporter is open to enter into a dialogue with the employer for clarification in the context of an adversarial hearing.

An external report can be made to an external body that is most suitable for this. An external body is in any case understood to mean: the investigation department of the House for Whistleblowers; the Netherlands Authority for Consumers and Markets (ACM) in the event of violations of consumer law; the Dutch Data Protection Authority (AP) in the event of violations of the General Data Protection Regulation (GDPR); de Nederlandsche Bank N.V. (DNB) the Netherlands Authority for the Financial Markets (AFM) in the event of breaches of financial and economic rules