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Stockholm, Sweden

Whistleblowing Policy – Tradedoubler Sp. z.o.o

Approved by Board of Directors
23rd September 2024

General

The company TradeDoubler Sp. z o.o. with its registered office in Warsaw, Poland (hereinafter called "TRADEDOUBLER") has established this Whistleblowing Policy, in order to comply with EU Whistleblower Directive (2019/1937) and the Polish whistleblowing legislations (i.e., in accordance with the Law of June 14, 2024 on the protection of whistleblowers, OJ. 2024, item 928) but also for the below reasons:

1. Reduced risk for the brand to be damaged. The organizations that lacks an established function which enables anonymous notification of misconduct, are at greater risk that any dissatisfaction increases and spreads further in the organization.
2. Acts preventively and cost savings. Irregularities can be about a variety of things but don't necessarily have to about direct irregularities such as corruption, bribery, theft, fraud or lawlessness. It can also deal with deviations from internal or external regulations, that transactions have not taken place on commercial terms, misconduct or other act or a behavior which is to be considered unethical.
3. Enables efficient and discreet handling. An unethical behavior or abuse is rarely detected through, for example audits or internal controls.
4. Builds credibility and healthy values.

TRADEDOUBLER strives to maintain a transparent corporate climate, to observe a standard of business ethics and to always see opportunities for improvement. We always aim to run TRADEDOUBLER in a long-term and sustainable manner. We are therefore dedicated to ensuring that any irregularities that concern the company, and that might seriously damage the company or our employees, should be drawn attention to and investigated as early as possible.

Employees should always contact their manager in the first instance, but this is not always possible. Sensitive information can be hard to share for various reasons. This is why we are now providing a whistleblowing solution where urgent information can be submitted. The system offers the opportunity to remain anonymous, and cases are handled with the utmost confidentiality. In order to further increase credibility, an external party, 2Secure, receives and handles all reports in consultation with TRADEDOUBLER's whistleblowing committee.

Anyone who suspects an irregularity that is in breach of the law or that the disclosure of which may be in the public interest has the opportunity to speak out with protection against retaliation. You can choose to provide your information anonymously. The right to protection is regulated in the law "Law on the protection of whistleblowers".

What can be reported?

- The above-mentioned law applies when reporting a misconduct in a work-related context that there is a public interest in them coming to light.
- The law also applies to the reporting of misconduct in a work-related context in accordance with Directive (EU) 2019/1937.

What can be reported in other words?

- Serious misconduct that breaches EU law or
- Cases that might be of public interest.

The misconduct must be work related, and you must have come across it in your professional role.

Examples of “qualified” whistles

BRIBES

- Personal gain
- Systematic
- Internal acceptance
- Fraud

HARASSMENT AND DISCRIMINATION

- Systematic
- Internal acceptance
- Public interest

Examples of “unqualified” whistles/what is not a “whistle”?

- HR matters
- Work environment problems
- Opinions on leadership
- Views on organisational change

Who can submit a report?

A whistleblower is a natural person who reports or discloses to the public information about a breach of the law (including a reasonable suspicion of an existing or potential breach of the law that has occurred or is likely to occur within the organisation or information concerning an attempt to conceal such a breach of the law) obtained in a work-related context, including:

- employee
- temporary worker
- a person performing work on a basis other than an employment relationship, including on the basis of a civil law contract
- entrepreneur
- Proxy
- shareholder or partner
- member of a body of a legal person or an organizational unit without legal personality
- a person performing work under the supervision and direction of a contractor, subcontractor or supplier
- trainee
- volunteer
- apprentice

How can a report be made?

Option 1: You can report directly to your General Manager at TRADEDOUBLER or to the management of the Tradedoubler group (in accordance with the corporate Whistleblowing Policy).

Option 2: Report (anonymously or not) through the reporting tool for whistleblowing in accordance with the instructions below.

Reporting tool

To guarantee a whistleblower's anonymity, a reporting tool is provided from an independent, external agent. The reporting channel is encrypted and password-protected. The whistleblower never needs to state their identity if they do not want to. If you are using a computer that is connected to TRADEDOUBLER, however, it may be recorded in the Internet log that you visited the website where reports are submitted. If you do not wish this information to be visible, use a computer that is not connected to TRADEDOUBLER's network, or a personal smartphone or tablet.

- The whistleblower does not need to have evidence for their suspicions, but no accusations may be made with malicious intent or in the knowledge that the accusation is false.
- It is important that the whistleblower describes all the facts in the report, including any circumstances that are believed to be less important. Statements should be carefully considered and all documentation that may be relevant should be attached.

REPORTING VIA INTERNAL WHISTLEBLOWING CHANNELS

Reporting can take place:

- in writing by letter, in paper form, to the General Manager at TRADEDOUBLER on TRADEDOUBLER's registered address
- in writing via the website: wb.2secure.se
- or verbally by phone at +46 (0)77 177 99 77.

You can choose to remain anonymous in all of these reporting channels. If you would like to report via an in-person meeting, this can be requested by registering a report on the website, wb.2secure.se. The in-person meeting will be held by agreement either with a representative from TRADEDOUBLER or with TRADEDOUBLER's provider of whistleblowing services, 2Secure.

When registering a new report on wb.2secure.se, you must state the company-specific code:

tbr727

to identify that the report is being made for TRADEDOUBLER. On the website, you will be asked to answer a number of questions about the matter to which the report relates. You can remain anonymous and are assigned a unique case number and password, which must be saved so that you can actively log in to the website, monitor the report and communicate with the case officer at 2Secure.

Once a report has been registered, it is processed by experienced case officers at 2Secure, who will contact TRADEDOUBLER's primary contact person based on a predetermined contact list with several names (the list will be established by TRADEDOUBLER's Whistleblowing Committee). If the primary contact person is the subject of the report, another person on the contact list will be informed. It is always TRADEDOUBLER who ultimately assesses the report and decides what measures are to be taken.

When reporting orally, you have the right to control and correct potential errors in your report. As you report a case by phone you will receive login information to follow your case on wb.2secure.se. If you wish to control and possibly correct your report after registration, this can be requested through the web portal. You can also choose to sign the protocol of your report by requesting this in the web portal. An administrator from 2Secure will coordinate this. If you choose to sign the protocol from your registration, this means that 2Secure becomes aware of your name / identity. 2Secure protects your anonymity and will not disclose this information to the company. You can thus, even if you wish to sign the protocol from your registration, remain anonymous to TRADEDOUBLER.

Within 7 days of receipt of your request, we will acknowledge the fact of its receipt, unless you have not provided your contact address to which the acknowledgement should be forwarded.

PROCESSING OF REPORTS

Reports of breaches of law are handled by TRADEDOUBLER's Whistleblowing Committee appointed by the Management Board of TRADEDOUBLER or – under the authority of the Board – by the General Manager of TRADEDOUBLER (hereinafter referred to as the "Committee").

First, a preliminary verification is made to determine whether the report meets the conditions set forth in this Policy. If there is a need to supplement or clarify the information contained in the report, a member of the Committee contacts the whistleblower, if possible.

The Committee may abandon consideration of a report that was the subject of an earlier notification by the same or another whistleblower, if no significant new information about the violation was included compared to the earlier notification. The Commission shall inform the whistleblower that the report has been left unprocessed, stating the reasons, and in the case of a subsequent notification, it shall leave it unprocessed and not inform the whistleblower.

In the event that a report meets the conditions set forth herein, the Committee shall initiate an investigation. If necessary, the Committee may summon any TRADEDOUBLER employee to explain the matter to which the report relates. The Committee may also seek the assistance or opinion of representatives of specific departments of TRADEDOUBLER, TRADEDOUBLER group management or a professional services entity, insofar as the knowledge and experience of such persons are necessary to clarify all the circumstances of the violation contained in the report. After clarifying the totality of the circumstances contained in the report, the Committee decides on the legitimacy of the report and makes recommendations on possible follow-up actions. The Committee follows up with due diligence and with full confidentiality of the whistleblower's identity.

The Committee shall provide feedback to the whistleblower within a period not exceeding 3 months from the date of acknowledgment of the report or, if no acknowledgment is provided, 3 months from the expiration of 7 days from the date of the whistleblower's report. The Committee shall not provide the whistleblower with feedback if the whistleblower has not provided a contact address to which such information should be provided.

WHISTLEBLOWER PROTECTION

No retaliatory action or attempted or threatened retaliatory action may be taken against the Whistleblower. Retaliatory actions should be understood as a direct or indirect act or omission in a work-related context that is caused by a report or public disclosure and that violates or may violate the rights of the whistleblower or causes or may cause unjustified harm to the whistleblower, including the groundless initiation of proceedings against the whistleblower.

Examples of retaliation are:

- refusal to establish an employment relationship
- termination or termination without notice of the employment relationship
- reduction in the amount of remuneration for work
- withholding promotion or omission from promotion
- transfer to a lower job position
- suspension in the performance of employee or official duties
- negative evaluation of work performance or negative opinion of work
- imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature

- discrimination

REPORTING VIA EXTERNAL WHISTLEBLOWING CHANNELS

In addition to reporting to TRADEDOUBLER's internal whistleblower channel, you can make an external report to the Ombudsman and other public authorities.

PERSONAL DATA

You can remain anonymous when you use the whistleblowing service. TRADEDOUBLER takes the protection of personal privacy extremely seriously. Below is a summary of some important points regarding the General Data Protection Regulation.

Personal data

In all cases, TRADEDOUBLER is obliged to comply with legislation regarding the processing of personal data. It is important that you feel secure when you provide information about yourself and others in the whistleblowing system. We take the protection of personal privacy extremely seriously.

Anonymity

As a whistleblower, you can choose either to provide your contact details or to remain anonymous. All reports are taken seriously regardless. It can facilitate the continued work of our external case officers if we can contact you to obtain supplementary information. Your contact details will therefore be requested. But providing these details is always completely voluntary.

No IP addresses are registered and the system does not use cookies.

Responsibility for personal data

TRADEDOUBLER and its respective subsidiaries where the person who is reported is employed are responsible by law for processing personal data.

Purpose of registration

Personal data will only be used for the purpose of investigating what has been reported to the whistleblowing system. You can read about the types of irregularities that can be

reported in this Policy and in the Law on the protection of whistleblowers.

Who has access to the personal data?

Personal data will only be used by TRADEDOUBLER's Whistleblowing Committee and by the third party that has been appointed to receive the report (2Secure). The data is only accessible to people who are working on the report in question. The investigation may be handed over to the police or other authority.

What personal data are registered?

Initially, the data that you provide as whistleblower is registered. In an investigation, the information that is needed to investigate the case will be registered, which primarily includes name, position and the suspected irregularity that forms the basis of the report. Information will then be obtained from sources that are deemed necessary for investigating the irregularity.

For how long are personal data kept?

Personal data and other information contained in the register of notifications are retained for a period of 3 years after the end of the calendar year in which the follow-up actions were completed, or after the completion of the proceedings initiated by these actions.

Information for the reported party

A person who is reported in the whistleblowing service will receive special information about this. If there is a risk that this may jeopardise the continued investigation, the information will not be provided until it is no longer deemed to be a risk. In addition, no register extracts are provided during this period.

Register extracts

As a whistleblower, you have the right to receive information about the personal data that is registered about you in the whistleblowing service. Such a request for register extract must be made in writing and signed. Please send it to 2Secure or to TRADEDOUBLER.

If any of the details are incorrect, incomplete or misleading you have the right to request that they be corrected. A register extract sent to a reported person will not contain any information identifying you as the whistleblower. The information may therefore be provided in summarised form.

FINAL PROVISIONS

TRADEDOUBLER shall inform all persons employed by TRADEDOUBLER of the adoption and content of this Policy, as well as any amendments to it.

The Policy will be made available on the company intranet.

A person applying for employment with TRADEDOUBLER shall be informed of this Policy with the commencement of recruitment.