



Climate Transition Capital Acquisition I B.V.

# **Whistleblowing Policy**

2 July 2021

## **WHISTLEBLOWING POLICY**

Climate Transition Capital Acquisition I B.V.'s (the **Company**) goal is to comply with its corporate governance obligations and to conduct all business activities in a transparent and prudent way, and with integrity towards all of its stakeholders. These values are also found in the Company's other policies.

This Whistleblowing Policy (the **Policy**) provides a way to a staff member for raising concerns and how staff members can internally report any unethical or even suspected criminal behavior. All staff members are encouraged to report, in good faith, any suspected misbehavior or malpractice to the compliance officer of the Company.

It may be the case that staff members may in certain instances feel unable or uncomfortable reporting any suspected misbehavior to the compliance officer. Therefore, this Policy provides for ways a staff member can anonymously report a suspected abuse, via the respective officer (being a designated staff member appointed by the Company).

At the moment this Policy enters into force this respective officer shall be: Mr Robin Duggan

In case the query relates to, or otherwise involves Mr Robin Duggan, the respective officer shall be Mr David Buzby.

All queries and reports shall be copied to the Chairperson of the Company's audit committee, unless the query relates to, or otherwise involves, such individual in which case the query and report shall be directed to the respective officer only.

All reports are treated with the utmost confidentiality and are promptly investigated without the risk of retaliation for the reporting staff member.

This Policy applies to all staff members, employees, officers and directors of the Company, contract staff and others engaged through an agreement, collectively referred to as "staff members". This Policy will enter into force as of the date on which the shares of the Company are listed on Euronext Amsterdam.

### **1. SITUATIONS TO REPORT**

- 1.1 For the purpose of this Policy, any "suspected abuse" means a staff member's suspicion of an abuse, malpractice, breach, misconduct or other irregularities of a general, environmental, operational or financial nature within the Company, in so far as the suspicion is:
  - i. based on reasonable grounds resulting from the knowledge gained by the staff member at the service of his/her employer, and
  - ii. a public interest is at stake since the suspected abuse concerns a breach of statutory regulations, a risk to public health, public safety or the environment, or an improper act or omission that jeopardises the proper functioning of the public service or an undertaking.

### **2. INTERNAL REPORT OF SUSPECTED ABUSE AND INVESTIGATION PROCEDURE**

- 2.1 A staff member that suspects a suspected abuse may (first) consult an adviser confidentially about this suspicion.
- 2.2 A staff member reports a suspected abuse within the Company to the respective officer as appointed by the Company by email to [rduggan@climatetransitioncapital.com](mailto:rduggan@climatetransitioncapital.com). Such staff member may request to have their reports and calls handled on an anonymous and confidential basis. The reporting staff

member will receive a confirmation in writing that his or her report has been received, with the date and time of the receipt of the report.

- 2.3 Any further oral explanations will be written down by the respective officer, and provided to the reporting staff member for his/her approval.
- 2.4 If the respective officer deems a reported suspicion to be legitimate and within the scope of this Policy, a preliminary investigation is carried out, after which a full investigation may be launched if a reasonable cause is found. After the date of receipt of the report, the Company aims to take a stand concerning the suspected abuse within a period of eight weeks. The Company will also describe what further steps were taken/will be taken within the Company following the report, if applicable. To the extent the period of eight weeks is insufficient for the Company to take a stand concerning the suspected abuse, it will notify the reporting staff member or, in case of an anonymous report, the respective officer. The reporting staff member will always be allowed to respond in writing to the findings of the Company.
- 2.5 If requested, and to the extent possible given the investigation, the staff member may be provided with general information on the progress of such investigation and its outcome. The staff member will be informed in a timely manner if no reasonable cause is found to pursue the suspicion and conduct further investigation.

### **3. PROHIBITION ON RETALIATION**

- 3.1 The Company will not disadvantage the reporting staff member in connection with its report of a suspected abuse, provided it is reported in good faith and in line with the provisions of this Policy. The Company will procure that the staff member is protected against retaliation and will keep the staff member's identity confidential, to the extent possible.
- 3.2 The Company prohibits retaliation against any staff member, and will endeavour to ensure that any managers and colleagues of the reporter refrain from any form of prejudice in connection with reporting in good faith a suspicion of abuse which interferes with the professional or personal functioning of the reporter.
- 3.3 The Company may take disciplinary actions against persons who are guilty of prejudicing any reporting staff member.
- 3.4 Staff members who believe they have been subject to retaliation for reporting an incident should immediately contact the respective appointed officer.

### **4. CONFIDENTIALITY**

- 4.1 The Company will procure that any reports of suspected abuse will be treated in a confidential manner, to the extent possible. The Company shall only share the contents of the report and the identity of the reporting staff member to those individuals whose involvement is necessary for the handling or investigation of the reported suspicion.
- 4.2 If the reporting staff member has not given his or her consent to unveil their identity, the identity of the reporting staff member will be kept confidential.
- 4.3 The Company may, but is not required to, disclose incident reports and any facts relating thereto to third parties, including regulatory, governmental, law enforcement or self-regulatory agencies, to the extent necessary.

## **5. EXTERNAL REPORT OF SUSPECTED ABUSE**

- 5.1 Staff members can also make a report to the House for Whistleblowers (*Huis voor Klokkeluiders*), an external body. Staff members may do so in the event:
- a) an internal notification of suspected abuse may, in all reasonableness, not be expected of the staff member;
  - b) a report made by an staff member internally is not handled appropriately; or
  - c) an external notification obligation applies (*please refer to [www.huisvoorklokkeluiders.nl](http://www.huisvoorklokkeluiders.nl) or for English: <https://www.huisvoorklokkeluiders.nl/english>*)

## **6. ACCOUNTING AND AUDIT COMMITTEE REPORTING**

- 6.1 The Audit Committee shall be immediately notified of incident reports regarding accounting, internal accounting controls or auditing matters. The Audit Committee shall address all such reports concerning incidents and issues needing immediate attention.

## **7. RECORD RETENTION**

- 7.1 All documents relating to incident reports must be retained in accordance with applicable legislation. If information may be relevant to any pending or potential litigation, inquiry or investigation, the information must not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary in accordance with applicable laws, regulations and internal policies and procedures.