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## Whistleblower Policy | Global

This policy provides guidance on how to report concerns around suspected wrongdoings at RealtimeBoard Inc. dba Miro, and any of its group companies and/or affiliates (hereafter “**Miro**”) and sets out the protection available to individuals who report any wrongdoings. In this Ethics and Compliance Policy, unless where explicitly provided otherwise, capitalized words and expressions have the meaning as set forth in the list of definitions attached hereto as Schedule 1.

### 1. Wrongdoings

Miro is committed to conducting business honestly and with integrity, and we encourage you to speak out if you suspect any wrongdoing in relation to our activities. Such wrongdoings may include:

- Bribery;
- Facilitation of tax evasion;
- Fraud or other criminal activity;
- Miscarriages of justice;
- Health and safety risks;
- Damage to the environment;
- Illegal acts or business practices; or
- Any breach of legal or professional obligations.

These acts of wrongdoing can be in the past, present or future and can relate to wrongdoing anywhere in the world under any applicable law.

The Suspected Wrongdoing that should be reported under this policy generally does not include employee grievances or disciplinary remedies that you may seek as an employee. Any employee relations grievance should first be raised with your People Business Partner. If the severity of the matter rises to the level of an act of wrongdoing covered by this policy, your People Business Partner will report it to the Legal Team for further evaluation. Please refer to the Whistleblower FAQ document for more details.

### 2. Internal Reporting

We aim to manage ethics and compliance concerns internally as it gives us a chance to deal with them directly and most effectively. In the first instance, please address your concern with the colleague in question. If this is not possible or desired, you can raise your concern internally to your line manager, skip-level manager or a member of the People Team, unless you believe there is a conflict of interest that requires neutral oversight. Miro will treat all concerns reported in the utmost confidence. If you do not feel comfortable to do so, or if you become aware of information related to



a Suspected Wrongdoing as described under Clause 1 above (including witnessing a wrongdoing), we encourage you to disclose this by raising a concern through the Miro Ethics & Compliance Hotline. If you are employed by one of Miro's EMEA hubs, and you require your allegation to be investigated locally, please note this in your complaint and reach out directly to Dana Stranders, Head of Legal EMEA.

In case of a disclosure to our Ethics and Compliance Team under this policy, Reporters are encouraged to include as much information as is required in the Report to enable a proper assessment of the issue such as background, history, the reason for the Suspected Wrongdoing or Breach of Policy, names, dates, places and other information where possible. Anonymous reports are possible but may often be difficult to investigate. The Report will be signed by the Reporter for approval and the Reporter will receive a copy.

A Suspected Wrongdoing can be reported by filing a complaint in the following ways:

- (a) In writing through our [Ethics and Compliance Hotline](#);
- (b) orally via telephone or any alternative voice-messaging systems at the phone numbers listed on the [Ethics and Compliance Hotline](#) website; or
- (c) if so requested by the Reporter by means of a conversation in person, within a reasonable time after the request has been submitted.

The Reporter is not expected to prove that a Suspected Wrongdoing has taken place but must be able to substantiate that there is a reasonable assumption of a wrongdoing. The Reporter will need to provide sufficient facts to allow for an investigation into the Suspected Wrongdoing or Breach of Policy.

All Reports made to line managers, skip-level managers or members of the People Team will be immediately reported to the Independent Officer within Miro, being the Ethics and Compliance Team. The Ethics and Compliance Team will further handle the Report.

The Report will be registered in a Register. In case the Suspected Wrongdoing was reported via telephone or other voice-messaging systems or via a conversation in person, a voice recording of the conversation will be registered in the Register, provided that the Reporter has given its prior consent to the recording, or verbatim notes of the conversation will be registered in the Register.

### **3. Protection and support for Reporters**

We encourage openness and will provide protection and support to Reporters who raise a genuine concern, even if they turn out to be mistaken. We will do all we can to ensure that:

1. your identity is kept secret and that it is only revealed where necessary to those investigating your concern (as described in clause 4 below);



2. if the Report gives sufficient reasoning and it is deemed necessary, the Ethics and Compliance team will immediately start an investigation into the Suspected Wrongdoing or Breach of Policy, unless the allegations in the Report are not deemed to be based on reasonable grounds;
3. the investigations under this policy are handled in a timely manner. Within seven (7) days after submitting a Report, the Reporter will receive the confirmation that the Report was received. Within ultimately three (3) months after the notification of receipt of the Report has been sent out to the Reporter, the Reporter will be informed in writing by the independent officer of the evaluation of the Report and of any subsequent actions taken. If the Report will not be investigated, the Ethics and Compliance team will state the reasons for this;
4. you do not suffer any detrimental treatment as a result of raising a genuine concern. If such treatment is suffered, please inform the People team or Miro's General Counsel, immediately; and
5. you do not suffer from any retaliation for filing any good faith complaint or for participating in the investigation of any such complaint.

Miro encourages to first submit a Report internally before alerting anyone externally of the Suspected Wrongdoing or Breach of Policy. However, there may be exceptional situations where it may be appropriate to report a Suspected Wrongdoing externally, to the relevant authorities per jurisdiction. We strongly encourage you to seek advice before reporting a concern externally. Please know you can always reach out to Melinda Thompson, Miro's General Counsel for advice if you plan to report a concern externally. In the event of an external report, a Reporter may at any time request information, advice and support from the relevant Local Designated Authorities as described in Schedule 1.

#### **4. Confidentiality**

The Ethics and Compliance team and any investigators of the Suspected Wrongdoing will treat all Reports and all information received from the Reporter and the person(s) who is/are the subject of the investigation in that context as strictly confidential, save for any statutory obligation to disclose any such information. The privacy of both the Reporter and the person(s) who is/are the subject of the investigation will be protected.

Given that this Whistleblower Policy for dealing with Suspected Wrongdoing and Breach of Policy may involve processing of personal data, the applicable rules of data protection apply. Where applicable, access to such information may be given to certain individuals, provided it is deemed necessary based on this Policy. Those individuals will be bound by their duty of confidentiality.

The Reporter has the right to explicitly request to remain anonymous. In such cases, the Reporter's name will be kept anonymous by the Ethics and Compliance team and the investigators. This may however limit the investigation. In case the Ethics and Compliance team and/or the investigators are obliged to disclose the identity of the Reporter pursuant to any statutory provisions in relation to



an investigation by the competent authorities or in relation to legal proceedings, the Reporter will be notified of such a disclosure unless this disclosure would impede the investigation or legal proceedings. The notification to the Reporter will be made in writing stating the reasons for disclosure.

There are three exceptions based on which the protection of the Reporter and the person(s) who is/are the subject of the investigation cannot be guaranteed. These are:

- a) if a Report is made maliciously;
- b) if in making the Report, the Reporter commits a crime (such as a serious threat, inciting hatred or serious discrimination); or
- c) if the Report regards a crime in which the Reporter or the person(s) who is/are the subject of the investigation is involved.

## **5. Preventing punishment and reprisals**

Miro does not tolerate any form of punishment, prejudice, harm, retribution, disadvantage or reprisal, against a Reporter who reports Suspected Wrongdoing in good faith, even if the Reporter is mistaken and/or when the facts appear to be incorrect at a later stage and/or do not lead to further measures. Every Reporter who reports Suspected Wrongdoing, will be protected and will in no way be disadvantaged by Miro, as long as the Reporter acts reasonably and in good faith and assumes on reasonable grounds that the reported information is factually correct at the time of the Report.

There may be occurrences where the Reporter may need to publicly disclose a Suspected Wrongdoing. Miro will not disadvantage the Reporter for doing so if all of the following conditions are met:

- a) the Reporter assumes on reasonable grounds that the reported information regarding the Suspected Wrongdoing is factually correct at the time of public disclosure;
- b) prior to public disclosure, the Reporter has reported the Suspected Wrongdoing internally or to the relevant external authority; and
- c) the Reporter assumes on reasonable grounds, based on the information provided to the Reporter, that the investigation into the Suspected Wrongdoing is progressing insufficiently.

Furthermore, Miro will not disadvantage a Reporter for publicly disclosing Suspected Wrongdoing in case the Reporter assumes on reasonable grounds that the reported information is factually correct at the time of public disclosure, and the Reporter assumes on reasonable grounds that:

- a) the Suspected Wrongdoing forms an imminent or actual danger to public interest;
- b) there is a risk for the Reporter of being disadvantaged for reporting to external authorities; or
- c) it is unlikely that the Suspected Wrongdoing will be effectively remedied.

If a Reporter is of the opinion that he or she is subject to any punishment, prejudice, harm, retribution, disadvantage or reprisal the Reporter can immediately report this to Miro's General



Counsel, Melinda Thompson. Such unfair treatment may lead to disciplinary action of the person who initiates, encourages and/or carries out the punishment or unreasonable treatment.

The Ethics and Compliance team and the Reporter will discuss which measures can be taken to prevent any punishment, prejudice, harm, retribution, disadvantage or reprisal. A record of this discussion will be made in writing by the People Team or Miro's General Counsel, and will be dated and signed by the Reporter for approval. The Reporter will receive a copy of such report.

A Reporter cannot be held accountable by Miro in any way for breaching any contractual confidentiality provisions, provided that the Reporter has reasonable grounds to assume that the Report or the public disclosure of the Suspected Wrongdoing is necessary for the disclosure of such Suspected Wrongdoing and the Report or public disclosure was made in accordance with this Whistleblower Policy. A Reporter can furthermore not be held accountable for the gathering of the disclosed information provided that the aforementioned conditions are met and that in gathering the information, the Reporter did not breach any criminal laws. The burden of proof that the aforementioned conditions have not been met lies with Miro.

The provisions of this paragraph apply mutatis mutandis to any Concerned Third Party, Counsellor or any other person assisting the Reporter or carrying out tasks under this Whistleblower Policy, including but not limited to the direct superior of the person in question.

## **6. Misuse of reporting**

Misuse of the opportunity to report Suspected Wrongdoing is not tolerated and may lead to employment and/or disciplinary measures. Miro does not wish to accept situations in which a Reporter purposefully makes a Report, when they know – or should know – that this Report is not correct. In the event of a demonstrably intentional unwarranted Report, this will lead to disciplinary action for the Reporter.

## **7. Retention of records**

The processing of the date of an unfounded Report will be ceased immediately and the information will be deleted from the Register.

The retention of the Report is subject to local laws and will be kept in accordance with the local regulations. The information and documents that are related to a report or an investigation cannot be retained in the Register for longer than reasonably needed for the investigation, unless this is necessary in relation to the establishment, the exercise or the defense of a right in law or if disciplinary measures are taken against the Reporter or the person who is the subject of the Report. The status of investigations will be tracked through the Register.

## **8. Miscellaneous**



Miro's board of Directors is authorized (in its sole discretion, subject always to applicable law) to adopt, revoke or amend this Whistleblower Policy. If one or more provisions of this policy are or become invalid, this shall not affect the validity of the other provisions. Miro's board of Directors may replace the invalid provisions of this policy with provisions which are valid, which will be to the greatest extent possible similar and will have, given the contents and purpose of this policy, a similar effect to that of the invalid provisions.



## Schedule 1 - List of definitions

In this Ethics and Compliance Policy, the following terms have the following meanings:

<b>Breach of EU Law</b>	<p>A suspicion, based on reasonable grounds, of an act or omission that is unlawful and concerns, or impedes the application of:</p> <ul style="list-style-type: none"><li>a) the following areas:<ul style="list-style-type: none"><li>i. public procurement;</li><li>ii. financial services, products and markets, and prevention of money laundering and terrorist financing;</li><li>iii. product safety and compliance;</li><li>iv. transport safety;</li><li>v. protection of the environment;</li><li>vi. radiation protection and nuclear safety;</li><li>vii. food and feed safety, animal health and welfare;</li><li>viii. public health;</li><li>ix. consumer protections;</li><li>x. protection of privacy and personal data, and security of network and information systems;</li></ul></li><li>b) corruption or fraud that jeopardises the financial interest of the European Union;</li><li>c) the workings of the European internal market, including but not limited to<ul style="list-style-type: none"><li>i) breaches of Union competition and State aid rules;</li></ul></li></ul> <p>breaches relating to the internal market in relation to acts which breach the rules of corporate tax; or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law</p>
<b>Breach of Policy</b>	a suspicion, based on reasonable grounds, of a Reporter that there is (a danger of) a Breach of EU Law or Risk for

	Public Interest as a result of (a danger of) a breach of other statutory provisions or of approved policies or procedures within the Group, which the suspected party knows or would reasonably be expected to know to be a breach
<b>Company</b>	has the meaning set out in paragraph 1.1
<b>Concerned Third Party</b>	a third party that is related to a Reporter and can be disadvantaged by the Group and/or a legal entity that is owned by the Reporter, that employs the Reporter or is related to the Reporter in an employment context
<b>Counsellor</b>	a person appointed by the Reporter and/or the person(s) who is/are the subject of the investigation who assists the Reporter and/or the person(s) who is/are the subject of the investigation in his or her reporting and/or with whom the reporter and/or the person(s) who is/are the subject of the investigation can discuss the Report
<b>Disadvantage</b>	<ul style="list-style-type: none"> <li>a) discharge or suspension;</li> <li>b) imposing a fine relating to the violation of provisions of an employment agreement (<i>arbeidsovereenkomst</i>), or any equivalent subject to local law;</li> <li>c) demotion;</li> <li>d) withholding a promotion;</li> <li>e) a negative assessment;</li> <li>f) a written reprimand;</li> <li>g) transfer to a different office; or location</li> <li>h) discrimination;</li> <li>i) intimidation, harassment or exclusion;</li> <li>j) defamation or slander;</li> <li>k) premature termination of supplier contracts for goods or services; and</li> <li>l) revocation of a license,</li> </ul>



	including threatening with, or attempting to take, any of the abovementioned measures
<b>Independent Officer</b>	The independent officer ( <i>onafhankelijke functionaris</i> ) as referred to in the Dutch Whistleblowers Protection Act
<b>in writing</b>	a readable and reproducible message sent by way of letter, email or any other means of electronic communication, unless otherwise stated in Dutch law
<b>Local Designated Authorities</b>	For the Netherlands, in any case: <ul style="list-style-type: none"> <li>• <i>Autoriteit Financiële Markten (AFM)</i>;</li> <li>• <i>De Nederlandsche Bank N.V. (DNB)</i>;</li> <li>• <i>De Autoriteit persoonsgegevens (AP)</i>;</li> <li>• <i>Het Huis voor Klokkenluiders (HvK)</i>;</li> <li>• <i>De Nederlandse Zorgautoriteit (NZa)</i>;</li> <li>• <i>De Inspectie gezondheidszorg en jeugdzorg (IGJ)</i>;</li> <li>• <i>De Autoriteit Nucleaire Veiligheid en Stralingsbescherming (ANVS)</i>.</li> </ul>
<b>Register</b>	dedicated register in which all information regarding Reports are sustainability and confidentiality stored, Reports regarding Breach of EU Law are clearly marked as such
<b>Report</b>	the reporting of a Suspected Wrongdoing as per this Ethics and Compliance Policy
<b>Reporter</b>	the person who, whether or not based on an employment contract with Miro or with another organisation, works for, works at or has worked for Miro and reports a Suspected Wrongdoing in accordance with this Ethics and Compliance Policy
<b>Risk for Public Interest</b>	a severe or extensive act or omission that does not exclusively concern personal interests and that forms part of a pattern or is of a structural nature
<b>Suspected Wrongdoing</b>	(i) a suspicion, based on reasonable grounds, of a Reporter that misconduct has taken place or there is a risk that misconduct will take place within the organisation of Miro that forms a Risk for Public Interest, including but not limited to situations where there is a risk for the public health, the public safety, the environment, the functioning



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	<p>of public services or a company as a result of an improper manner of acting or omission, fraud, other irregularities and inappropriate behaviour, sexual harassment, bullying, discrimination or aggression in the workplace; or (ii) a suspicion of Breach of Policy</p>
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