

Theta Capital Management B.V.

Whistleblower Procedure (external)

What can you file a Whistleblower report on?

Anybody can inform Theta of any “suspicion of irregularity”.

A Suspicion is any reportable event based on reasonable grounds of irregularities in TCM's business, such as fraud, criminal activities, breaking laws, giving false information, or hiding, destroying, or manipulating information.

How can you file a Whistleblower report?

- i. You can do so via the following email address: compliance@ThetaCapital.com or via a letter to:
Theta Compliance Department
Concertgebouwplein 19
1071 LM Amsterdam
The Netherlands
- ii. You can always file a Whistleblower report with a competent regulator

You can choose to report the suspicion anonymously by emailing via a temporary email address or by sending a letter. An anonymous report is always taken into consideration, but an investigation will not always succeed due to possible lack of information if further communication with you is not (or no longer) possible.

What happens next?

Your filed suspicion will be handled with full discretion. Theta will register the report received in a secluded register set up for this purpose only and confirms the report to you by e-mail (if available) without delay but no later than **seven days** after the suspicion received.

What are my rights as a Whistleblower?

Your rights and protection include:

- Protection against retaliation
- Information on and access to the reporting process.
- Advice on the reporting process and implications.
- the possibility to (Anonymously) report a concern.
- Confidentiality of identity and concern
- Staying informed.
- Obtaining external advice.

All persons involved in the reporting or investigation are obliged to keep confidential information confidential. An exception to this is if there is a legal obligation to report.

To be sure, a Whistle blower may not be held liable for making a report of a suspicion of irregularity or disclosing it when:

- the Whistle blower does not share more than is necessary to make the report; and
- the Whistle blower has made the report or disclosure following the steps in this procedure

Are there any costs for filing a suspicion?

No, filing a suspicion as a Whistleblower is free of charge.