

## Whistleblower Protection at INNIO (Whistleblower Policy)

### Commitment to Integrity and Transparency

At INNIO N.V. and its group companies (together, “INNIO”), our dedication to upholding the highest standards of compliance and data protection is unwavering. Each member of our team plays a crucial role in maintaining these values. We understand the importance of your voice in identifying and addressing any suspicion of wrongdoing or irregularities within our organization.

### Your Role as a Reporting Person

When you observe activities that may violate our ethical standards, compliance policies, or legal obligations, we encourage you to speak up. This might include issues such as financial irregularities, safety concerns, unethical business practices, or any form of discrimination or harassment. For suspicions regarding accounting, internal accounting controls, fraud or auditing matters, we refer to INNIO’s Policies and Procedures for Complaints Regarding Accounting, Internal Accounting Controls, Fraud or Auditing Matters.

### Confidential and Safe Reporting Process

You can initiate a report with the assurance of confidentiality and protection. Whether you choose to reveal your identity or prefer to remain anonymous, your decision will be fully respected. Your report will be handled with utmost discretion to safeguard your privacy and security.

### Specialized Response Team

Your report will be addressed by a team of experts representing our diverse global workforce. This team is specifically trained in handling sensitive issues and conducting fair, unbiased investigations. Their approach ensures that every report is given the attention and seriousness it deserves. Each person involved in a report or the investigation of a suspicion of wrongdoing or irregularity who receives information that this person knows or reasonably suspects to be confidential shall, to the extent possible, maintain the confidentiality of such information.

A report may be raised directly to the chair of the board of INNIO N.V. if a member of the board is subject to a suspicion of wrongdoing or irregularity.

### Scope of Reports

The scope of your report can range from minor policy deviations to serious ethical concerns or legal violations. Whether it’s a case of financial mismanagement, breaches of confidentiality, or concerns about workplace safety, your report is an essential tool for us to address potential issues promptly and effectively. For suspicions regarding accounting, internal accounting controls, fraud or auditing matters, we refer to INNIO’s Policies and Procedures for Complaints Regarding Accounting, Internal Accounting Controls, Fraud or Auditing Matters.

### **Investigation and Resolution**

Upon receiving your report, an investigation process is initiated to verify the admissibility of the report. You shall be provided with an acknowledgement of receipt of the report within seven days after making the report. Our Compliance team is working diligently to examine the facts, assess the situation, and determine the appropriate course of action. This process is designed to be thorough, fair, and impartial.

### **Feedback and Follow-Up**

You will receive information within three months following your report regarding the assessment and, if applicable, the follow-up of the report. This communication will inform you of the steps taken in response to your report, demonstrating our commitment to resolving issues effectively and transparently.

### **Protection Against Retaliation**

It is our policy to protect all reporting persons who have reasonable grounds to believe that the information reported was true at the time of reporting from any form of retaliation or adverse employment action. This protection is extended to anyone who, has reasonable grounds to believe that the information reported was true at the time of reporting, reports a concern or participates in an investigation. We are committed to ensuring that you can raise concerns without fear of reprisal.

### **Continuous Improvement and Ethical Standards**

Your reports are invaluable for continuous improvement and maintaining high ethical standards at INNIO. By identifying areas of concern, you help us strengthen our policies and practices, ensuring a responsible, ethical, and compliant workplace.

### **Your Contribution Matters**

We thank you for your dedication to integrity and your active role in preserving the ethical standards of INNIO. Your courage and commitment to reporting suspicions of wrongdoing or irregularities make a significant difference in fostering a culture of transparency and accountability within our organization.

### **Applicability Local Policy**

Where an INNIO Group entity has established its own local whistleblowing policy and you have a work-related relationship with that entity, the local whistleblowing policy shall prevail to the extent of any inconsistency or conflict.

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