



Whistleblower Policy

Allego N.V.

Allego

Whistleblower Policy Allego N.V.

Effective Date: March 16, 2022

I. Overview

Allego N.V., together with its subsidiaries and entities controlled by it (the “Company”), is committed to honest, ethical and lawful conduct; full, fair, accurate, timely and transparent disclosure; and compliance with applicable laws, rules and regulations. We strive to support an environment where compliance is valued and to ensure that the Company is meeting its ethical and legal obligations.

“Whistleblowing” is the raising of concerns or the exposure of information or behaviour within an organisation that is illegal, unethical or not correct, including breaches of the policies and rules of that organisation.

The aim of this Whistleblower Policy (this “Policy”) is to encourage and enable the reporting of any concerns connected with the Company in confidence and without retaliation.

The Audit Committee of the Board of Directors of the Company has established the following procedures for the receipt, retention, and treatment of complaints and concerns regarding accounting, internal accounting controls, and auditing matters regarding the Company and its subsidiaries (“Accounting Concerns”) and legal and regulatory matters and human resources or other personnel matters, and other matters that could cause serious damage to the Company’s reputation (together “Other Concerns”).

In the discretion of the Audit Committee, certain responsibilities of the Audit Committee created by these procedures may be delegated to the chairperson of the Audit Committee, to a subcommittee of the Audit Committee, to the General Counsel or to the Legal Department.

II. Accounting Concerns

This Policy sets forth guidelines and procedures for reporting and handling Accounting Concerns, including without limitation complaints and concerns regarding the following:

- fraud or deliberate error in the preparation, review or audit of financial statements of the Company;
- fraud or deliberate error in the recording and maintaining of the Company’s financial records;
- deficiencies in, or non-compliance with, the Company’s internal controls over financial reporting;

- misrepresentation or false statements regarding a matter contained in the Company's financial records, financial statements, audit reports or any related financial materials provided to the Company's investors or debtholders;
- deviation from full and fair reporting of the Company's financial condition and results;
- substantial variation in the Company's financial reporting methodology from prior practice or from generally accepted accounting principles without adequate public disclosure;
- issues affecting the independence of the Company's independent registered public accounting firm;
- falsification, concealment or inappropriate destruction of corporate or financial records; or
- theft, fraud or other misappropriation of Company assets.

III. Other Concerns

This Policy sets forth guidelines and procedures for reporting and handling Other Concerns, including without limitation complaints and concerns regarding any genuine suspicion of an actual or threatened wrongdoing or malpractice which you believe to be:

- Criminal acts, such as fraud, bribery or corruption;
- Violations of applicable laws and regulations;
- Violations of ethical or professional standards, including the standards set out in the Company's Code of Business Conduct and Ethics and other related policies and procedures;
- Behaviors which endanger public health, safety or the environment;
- Any concealment of any of the above or any suppression, destruction, withholding or manipulation of information in connection with any of the above.

IV. Raising Concerns

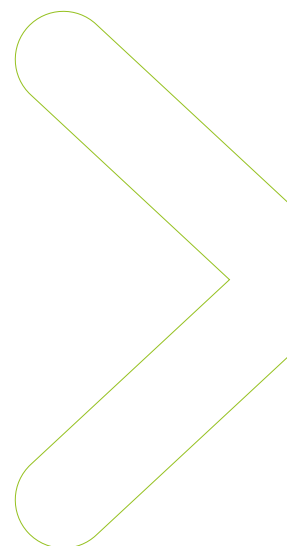
In addition to any other avenue available, any employee may, in his or her sole discretion, report concerns at any time, either in writing or orally, confidentially, openly and/or anonymously through any of the following channels:

Accounting Concerns

- **Report to a Manager or your Human Resources representative.** The most direct way to raise any concern is to discuss it with a manager or your Human Resources representative. Managers and Human Resources representatives must, in turn, forward Accounting Concerns to the General Counsel for review.
- **Report to the General Counsel.** The General Counsel may be reached by email or regular mail as follows:

Email: GeneralCounsel@allego.eu

Address: Allego N.V., Westervoortsedijk 73 KB, 6827 AV Arnhem,
the Netherlands, ATTN: General Counsel



- **Report to the Audit Committee.** The Audit Committee may be reached by email or regular mail as follows:

Email: AuditCommittee@allego.eu
Address: Allego N.V., Westervoortsedijk 73 KB, 6827 AV
Arnhem, the Netherlands, ATTN: Chair of the Audit Committee

Other Concerns

- **Report to a Manager or your Human Resources representative.** The most direct way to raise any concern is to discuss it with a manager or your Human Resources representative. With respect to Other Concerns, managers and Human Resources representatives may, at their discretion, report such concerns to the General Counsel for review.
- **Report to the General Counsel.** The General Counsel may be reached by email or regular mail as follows:
Email: GeneralCounsel@allego.eu
Address: Allego N.V., Westervoortsedijk 73 KB, 6827 AV
Arnhem, the Netherlands, ATTN: General Counsel

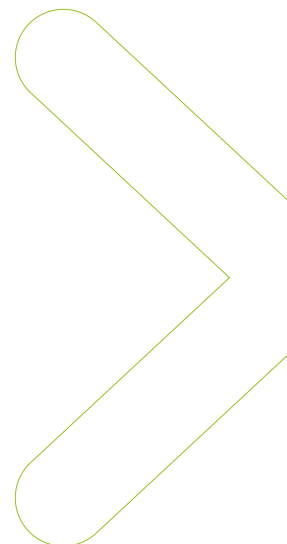
No form is required to submit a concern, but you are encouraged to provide as much information and detail as possible so that the concern can be properly investigated. It is recommended that you report any concerns **as soon as reasonably possible after becoming aware of the concern**. You may report your concerns anonymously and confidentially; however, you are encouraged to supply contact information with your submission to facilitate follow-up, clarification, and assistance with any investigation, if necessary. Nothing contained in this Policy limits your ability to communicate with the U.S. Securities and Exchange Commission (SEC) or other government agencies regarding possible violations of the law.

V. Addressing Concerns

Accounting Concerns

Any person receiving a report of an Accounting Concern should promptly contact his or her manager or Human Resources representative who must contact the General Counsel so that appropriate steps can be taken. Alternatively, any person receiving a report of an Accounting Concern may contact the General Counsel directly. Accounting Concerns will be directed to the Audit Committee for review.

The General Counsel should, upon receipt of an Accounting Concern and when possible and appropriate, acknowledge receipt to the complainant who submitted it. The General Counsel will promptly forward to the Audit Committee any Accounting Concerns involving an executive officer or having an actual or potential misreporting or loss to the Company that could have a material adverse effect on the Company's reputation or financial statements. The General Counsel will promptly determine whether to commence an investigation of all other Accounting Concerns.



The Audit Committee should, upon receipt of an Accounting Concern directly from a complainant and when possible and appropriate, acknowledge receipt of the concern to the complainant who submitted it, or otherwise direct the General Counsel to do so, unless the General Counsel is a subject of the concern.

If the Audit Committee, in consultation with the General Counsel, as appropriate, determines that the Legal Department should investigate the Accounting Concern, the General Counsel shall thereafter promptly investigate, or direct the investigation of, the concern and shall report the results of the investigation to the Audit Committee. Alternatively, the Audit Committee, in consultation with the General Counsel as appropriate, may determine that the head of Internal Audit Function (as defined in the Audit Committee Charter) should investigate the Accounting Concern, in which event the head of Internal Audit Function shall thereafter promptly investigate, or direct the investigation of, the concern and shall report the results of the investigation to the Audit Committee. The General Counsel shall participate in all such investigations, unless the General Counsel is a subject of such investigation, in which case the Audit Committee or the head of Internal Audit Function will investigate the concern.

If the Audit Committee conducts the investigation, it may consult with any member of management who is not the subject of the concern and who may have appropriate expertise to provide assistance. The Audit Committee may also engage independent accountants, counsel or other experts to assist in the investigation and analysis of the results.

Other Concerns

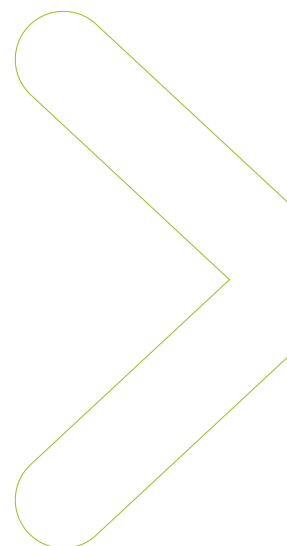
Any Other Concerns raised in accordance with this Policy will be reviewed and investigated. The length and scope of the review and investigation will depend on the subject matter of the disclosure.

Managers and Human Resources representatives or Legal Department representatives receiving a report of an Other Concern may, at their discretion, report such concerns to the General Counsel for review. In turn, the General Counsel may report Other Concerns to the Audit Committee for review from time to time as deemed appropriate.

Otherwise, Other Concerns will be directed to the appropriate authority within the Company for review, in each case, in accordance with the Company's applicable policies and procedures.

VI. No Retaliation

It is the Company's policy to protect those who report bona fide concerns. As such, the Company strictly prohibits retaliation, harassment or discrimination of any kind against anyone who reports any concern or who provides assistance or information to the General Counsel, Human Resources, Legal Department, others in management, the Audit Committee or any other person or group investigating or otherwise helping to resolve any concern, including any governmental, regulatory or law enforcement body. An employee who disciplines, discriminates against or retaliates against someone who





has reported a violation in good faith may be subject to discipline up to and including termination of employment.

VII. Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

VIII. Records of Concerns and Investigations; Confidentiality

The General Counsel will maintain a written docket of all submitted concerns summarizing in reasonable detail each concern, tracking their receipt, investigation and resolution and the response to the person making the report. Bona fide Accounting Concerns will be reported to the Audit Committee immediately. The General Counsel may report Other Concerns to the Audit Committee for review from time to time as deemed appropriate.

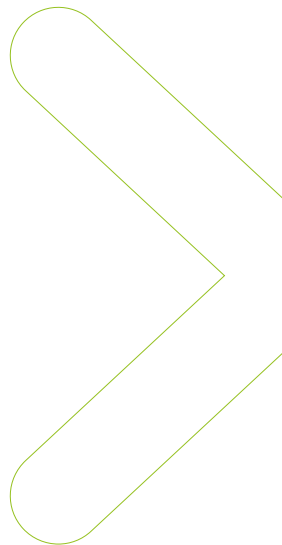
All concerns received will be treated confidentially to the extent reasonable and practicable under the circumstances and in accordance with applicable laws.

IX. Records; Attorney-Client Privilege

The General Counsel shall retain on a strictly confidential basis all records relating to the submission, investigation and resolution of concerns, and shall maintain such records in accordance with the Company's record retention policy in effect from time to time and/or applicable law. All such records shall be confidential to the Company and protected by attorney-client privilege and/or the attorney work product doctrine, to the extent permitted by law.

X. Policy Oversight and Amendments

The Audit Committee will periodically review this policy. Any amendments to this policy must be approved by the Audit Committee.



Allego

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