



Whistleblower Policy

Of B&S Group

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B&S Group (hereinafter also referred to as “B&S”).

1. Definitions

1.1. In this policy, the following definitions shall apply:

- (a) **employee:** an employee or former employee of the Group and/or its affiliates or any person who works or has worked for B&S and/or its affiliates other than on the basis of an employment agreement;
- (b) **employer:** B&S and/or its registered affiliates which are under the control of B&S;
- (c) **alleged misconduct:** the reasonable opinion of a whistleblower that there is a misconduct, in so far as:
 - 1. the opinion is based on reasonable grounds, arising from the knowledge acquired by the whistleblower; and:
 - 2. the social interest is at stake in case of:
 - (i) an actual or threatened violation of a statutory regulation, including an actual or threatened criminal offense;
 - (ii) an actual or threatened risk for the health;
 - (iii) an actual or threatened risk for the safety;
 - (iv) an actual or threatened risk for the environment;
 - (v) an actual or threatened risk for the proper functioning of the organisation as a result of an improper manner of acting or omission;
 - (vi) an actual or threatened violation of rules other than a statutory regulation;
 - (vii) an actual or threatened waste of money; or
 - (viii) an actual or threatened knowingly withholding, destroying or manipulating information about the facts mentioned under i to vii above.
- (d) **alleged infringement of European Union law:** the reasonable opinion of a whistleblower that there is an infringement of European Union law in specific areas, such as:
 - (i) public procurement;
 - (ii) financial services, products and markets, money laundering and terrorist financing prevention;

- (iii) product safety and product conformity;
 - (iv) transport safety;
 - (v) environmental protection;
 - (vi) radiation protection and nuclear safety;
 - (vii) food safety and animal health and welfare;
 - (viii) public health;
 - (ix) consumer protection;
 - (x) protection of privacy and personal data and security of network and information systems;
 - (xi) infringements affecting the European Union's financial interests as referred to in Article 325 of the Treaty on the Functioning of the European Union;
 - (xii) infringements related to the internal market as referred to in Article 26, second paragraph, of the Treaty on the Functioning of the European Union
- (e) **alleged irregularity:** a reasonable opinion that there is a deficiency or injustice of a general, operational or financial nature that falls under the responsibility of the organisation and of such a nature that it falls outside the regular work processes and exceeds the responsibility of the direct supervisor;
- (f) **advisor:** a person who has a duty of confidentiality due to his or her position and who is consulted by a whistleblower on a confidential basis about an alleged misconduct;
- (g) **confidential representative:** the persons listed in Appendix 1 who have been designated to act as such for the organisation of the employer;
- (h) **report:** the reporting of an alleged misconduct, infringement of European Union law or an irregularity based on this policy;
- (i) **whistleblower:** a natural person who, in the context of his work-related activities:
- reports or discloses information obtained about an infringement;
 - reports or makes public a suspicion of wrongdoing;
- (j) **manager:** the body or person who is in charge of the day-to-day management of the employer's organisation;
- (k) **Executive Board:** the highest body that supervises day-to-day business within the employer's organisation and to whose board members a whistleblower can file a report. The contact details are included in Appendix 1;

- (l) **contact person:** the person who, after consultation with the whistleblower, is appointed by the senior manager as contact person for the purpose of preventing prejudice or disadvantage;
 - (m) **investigators:** those to whom the senior manager assigns the investigation into the misconduct;
 - (n) **external authority:** the authority that, in the reasonable opinion of the whistleblower, is the most appropriate external organisation to report the alleged misconduct to;
 - (o) **external third party:** any organisation or representative of an organisation that, in the reasonable opinion of the whistleblower, may be deemed capable of directly or indirectly resolving the alleged misconduct;
- 1.2. Where in this policy the masculine gender is used, this shall include the feminine and the neuter and vice versa;

2. Information, advice and support of the employee

- 2.1. An employee can consult an advisor on a confidential basis about an alleged misconduct.
- 2.2. In accordance with paragraph 1, the employee may request the confidential representative for information, advice and support regarding the alleged misconduct.
- 2.3. In accordance with paragraph 1, the employee may also request the advice House for Whistleblowers for information, advice and support regarding the alleged misconduct.

3. Internal report by an employee of the employer

- 3.1. The whistleblower who is an employee may always use the internal reporting channel of B&S, without prejudice to the possibility to report externally (as referred to in Article 14) or, under certain conditions, to make the information public.
- 3.2. An employee can report an alleged misconduct, infringement of European Union law or irregularity within the organisation of his employer to every higher ranking supervisor. If the employee has reasonable grounds to believe that the manager is involved in the alleged misconduct, infringement of European Union law or irregularity, he can also report to the Executive Board. In this case, any reference to "manager" in this policy should be read as "Executive Board".
- 3.3. The employee can also report the alleged misconduct, infringement of European Union law or irregularity within the organisation of his employer directly to the confidential representative or the Executive Board.

4. Internal report by an employee of another organisation

- 4.1. The whistleblower who is not an employee may always use the internal reporting channel of B&S, without prejudice to the possibility to report externally (as referred to in Article 14, or, under certain circumstances, to make the information public.
- 4.2. A whistleblower that has come into contact with the organisation of the employer through his work-related activities and has reasonable grounds to believe that there is a misconduct or infringement of European Union law within the employer's organisation, can report this to the Executive Board.
- 4.3. The whistleblower can also report the alleged misconduct or infringement of European Union law within the employer's organisation to the confidential representative.

5. Protection of the whistleblower

- 5.1. The whistleblower shall not be prejudiced, disadvantaged or harmed in his position as a consequence of the proper and in good faith reporting of an alleged misconduct, infringement of European Union law or irregularity to the employer, another organisation, external authority as referred to in article 14 paragraph 3 or an external third party under the circumstances as referred to in article 14 paragraph 4.
- 5.2. The prejudice as referred to in paragraph 1 shall in any case mean taking a disadvantageous measure, such as:
 - (a) suspension, dismissal or similar measures;
 - (b) relegation or withholding from promotion;
 - (c) transfer of duties, change of job location, reduction of wages, change of working hours;
 - (d) withholding education;
 - (e) a negative performance rating or employment reference;
 - (f) the imposition or application of a disciplinary measure, reprimand or other sanction, such as a financial sanction;
 - (g) coercion, intimidation, harassment and exclusion;
 - (h) discrimination, adverse or unequal treatment;
 - (i) non-conversion of a temporary employment contract into an employment contract for an indefinite period, in the case the employee had a justified expectation that he would be employed for an indefinite period offered;
 - (j) non-renewal or early termination of a temporary employment contract;

- (k) damage, including reputational damage, in particular on social media, or financial disadvantage, including loss of business and revenue;
- (l) blacklisting based on an informal or formal agreement for an entire sector or industry;
- (m) early termination or cancellation of a contract for the supply of goods or services;
- (n) revocation of a license or permit;
- (o) psychiatric or medical referrals.

- 5.3. Prejudice, as referred to in paragraph 1 also exists when there is a reasonable ground to address the functioning of the whistleblower or to take a disadvantageous measure as referred to in paragraph 2 against the whistleblower, but the measure taken by the employer is not in proportion to the reasonable ground.
- 5.4. If the employer takes a disadvantageous measure as referred to in paragraph 2 shortly after the report, the employer shall explain why he considers this measure necessary and that this measure is not related to a proper and in good faith made report of an alleged misconduct, infringement of European Union law or irregularity.
- 5.5. The employer shall ensure that supervisors and colleagues of the whistleblower abstain from any form of disadvantaging in connection with the proper and in good faith made report of an alleged misconduct, infringement of European Union law or irregularity, which impedes the professional or personal functioning of the whistleblower. There is an disadvantage in case of:
- (a) bullying, ignoring and excluding the whistleblower;
 - (b) making unfounded or disproportionate reproaches regarding the functioning of the whistleblower;
 - (c) factually imposing an investigation, speaking, workplace and/or contact prohibition on the whistleblower, formulated in any way;
 - (d) intimidating the whistleblower by threatening with certain measures or consequences if he continues with his report.
- 5.6. The employer should call to account employees who are guilty of disadvantaging the whistleblower and he can impose a warning or disciplinary measure on them.

6. Countering prejudice of the whistleblower

- 6.1. The contact person appointed on the basis of article 9, paragraph 6, discusses immediately, together with the whistleblower, the risks of prejudice, how these risks can be mitigated and what the whistleblower can do if he considers that he is subject to prejudice. The contact person is responsible for a written record of this and submits this record to the whistleblower for his approval and signing. The whistleblower receives a copy of this record.
- 6.2. If the whistleblower is of the opinion that he is subject to prejudice, he can immediately discuss this with the contact person. The contact person and the whistleblower also discuss which measures can be taken to prevent prejudice. The contact person is responsible for a written record of this and submits this record to the whistleblower for his approval and signing. The contact person will promptly forward the report to the manager. The whistleblower receives a copy of this.
- 6.3. The employer ensures that measures are taken that are necessary to prevent prejudice.

7. Protection of other involved people against prejudice

- 7.1. The employer will not disadvantage the consultant employed by the employer because he acts as an adviser of the whistleblower.
- 7.2. The employer will not disadvantage the confidential representative for exercising the tasks described in this policy.
- 7.3. The employer will not disadvantage the contact person for exercising the tasks described in this policy.
- 7.4. The employer will not disadvantage the investigators employed by the employer for exercising the tasks described in this policy.
- 7.5. The employer will not disadvantage a whistleblower who is questioned by the investigators in connection with reporting in good faith.
- 7.6. The employer will not disadvantage a whistleblower in connection with providing documents by the whistleblower to the investigation, that in his reasonable opinion, are important for the investigation.
- 7.7. Article 5 paragraph 2 to 5 shall apply mutatis mutandis to prejudice of the persons referred to in paragraph 1 to 6.

8. Confidential dealing with the report and the identity of the whistleblower

- 8.1. The employer shall ensure that the information about the report is kept in such a way that it is physically and digitally accessible only to those involved in the processing of this report.

- 8.2. All those involved in dealing with a report do not disclose the identity of the whistleblower without the express written consent of the whistleblower and keep the information about the report confidential.
- 8.3. If the alleged misconduct, infringement of European Union law or irregularity has been reported to the confidential representative and the whistleblower has not given permission to disclose his identity, all correspondence about the report will be sent to the confidential representative, who will forward this to the whistleblower without delay.
- 8.4. All those involved in dealing with a report do not disclose the identity of the advisor without the express written consent of the whistleblower and the advisor.

9. Recording, forwarding and receipt of the internal report

- 9.1. If the whistleblower makes a report of an alleged misconduct or irregularity verbal to a supervisor or provides a written report with a verbal explanation, this supervisor will ensure, with the prior permission of the whistleblower, that a written record of the report is prepared and submit this record to the whistleblower for his approval and signing. The whistleblower receives a copy of this.
- 9.2. If the whistleblower reports the alleged misconduct, infringement of European Union law or irregularity verbally to a confidential representative or provides a written report with a verbal explanation, this confidential representative will ensure, with the prior permission of the whistleblower, a written record of the report and submit this record to the whistleblower for his approval and signing. The whistleblower receives a copy of this.
- 9.3. The supervisor with whom the report was made will promptly forward the report to the manager within the employer's organisation.
- 9.4. If the whistleblower or the supervisor with whom the report was made has a reasonable grounds to believe that the manager is involved in the alleged misconduct, infringement of European Union law or irregularity, the supervisor shall send the report promptly to the Executive Board within the employer's organisation. In this case, any reference to "manager" in this policy, should be read as "Executive Board".
- 9.5. Within seven (7) days after its receipt, the manager sends the whistleblower a confirmation that the report has been received. The acknowledgement of receipt contains at least a brief description of the report, the date on which it was received and a copy of the report.
- 9.6. After receipt of the report, the manager shall, in consultation with the whistleblower, promptly appoint a contact person with the aim of preventing prejudice.
- 9.7. Any processing of personal data is carried out in accordance with the General Data Protection Regulation (GDPR) and related laws and regulations.

10. Treatment of the internal report by the employer

- 10.1. The manager initiates an investigation into the reported alleged misconduct, infringement of European Union law or irregularity, unless:
 - (a) the allegation is not based on reasonable grounds, or
 - (b) it is clear in advance that the report is not related to an alleged misconduct, infringement of European Union law or irregularity.
- 10.2. The manager informs the whistleblower in writing within two weeks of the internal report, if he decides not to initiate an investigation. The manager should also state on which basis he is of the opinion that the alleged misconduct, infringement of European Union law or irregularity is not based on reasonable grounds, or that it is clear in advance that the reported does not relate to an alleged misconduct or irregularity.
- 10.3. The manager assesses whether an external authority as referred to in article 14 paragraph 3 needs to be informed of the internal report of an alleged misconduct or infringement of European Union law. If the employer notifies an external authority, the manager will send the whistleblower a copy thereof, unless there are serious objections to this.
- 10.4. The manager assigns the investigation to investigators who are independent and impartial, and in any case does not allow the investigation to be carried out by persons who may or may have been involved in the alleged misconduct, infringement of European Union law or irregularity.
- 10.5. The manager informs the whistleblower, within three (3) months after sending the acknowledgement of receipt, as referred to in Article 9.5, in writing that an investigation has been initiated any by whom the investigation is being carried out. The manager sends the whistleblower a copy of the investigation assignment, unless there are serious objections to this.
- 10.6. The manager informs the persons to whom a report relates about the report and the notification of an external authority as referred to in paragraph 3, unless the investigation or possible enforcement can be affected as a result thereof.

11. The execution of the investigation

- 11.1. The investigators will give the whistleblower the opportunity to be heard. The investigators will ensure that this is recorded in writing and submit this record to the whistleblower for his approval and signing. The whistleblower receives a copy of this.
- 11.2. The investigators can also interview other persons. The investigators will ensure that this is recorded in writing and submit this record for approval and signing to the person who has been interviewed. The person who is interviewed receives a copy of this.

- 11.3. Within the organisation of the employer, the investigators can see and request all documents that they reasonably consider necessary for conducting their investigation.
- 11.4. The whistleblower may provide the investigators with all documents that he reasonably considers necessary for the investigators to take note of in relation to the investigation.
- 11.5. The investigators draw up a draft investigation report and give the whistleblower the opportunity to provide comments, unless there are serious objections to this.
- 11.6. The investigators then finalise the investigation report, unless there are serious objections to this.

12. Opinion of the employer

- 12.1. The manager informs the whistleblower in writing of the opinion of the employer regarding the reported alleged misconduct, infringement of European Union law or irregularity, within eight weeks of the report. This also indicates the steps that have been taken as a result of the report.
- 12.2. The manager informs the whistleblower in writing when it becomes clear that the opinion cannot be given within the set term. The manager also indicates the period within which the whistleblower can expect the opinion. An explanation why a longer period is necessary will be given when the total term exceeds twelve weeks.
- 12.3. After completion of the investigation, the manager assesses whether an external authority as referred to in article 14 paragraph 3 should be informed of the internal report of an alleged misconduct or infringement of European Union law, the investigation report and the opinion of the employer. The employer sends the whistleblower a copy when an external authority is informed.
- 12.4. The persons to whom the report relates are informed in the same way as the reporter pursuant to paragraphs 1 to 3, unless the investigation or possible enforcement can be harmed as a result thereof.

13. Hearings with regard to the investigation report and the opinion of the employer

- 13.1. 1. The employer gives the whistleblower the opportunity to respond to the investigation report and the opinion of the employer.
- 13.2. 2. If the whistleblower, in response to the investigation report or the opinion of the employer, substantiates that the alleged misconduct, infringement of European Union law or irregularity has not been properly investigated, or that the investigation report or the opinion of the employer is materially inaccurate, the employer will substantively respond thereon and, if necessary, initiate a new or additional investigation whereby article 10 to article 13 shall apply mutatis mutandis. If the employer informs or has informed an external authority as referred to in article 14 paragraph 3, he will also send

the aforementioned response from the whistleblower to the investigation report and the opinion of the employer to that external authority. The reporter receives a copy of this.

14. External report

- 14.1. The whistleblower may at all times choose to report an alleged misconduct, infringement of European Union law or irregularity externally.
- 14.2. The whistleblower can report the external report to an external authority that is most eligible for this in the reasonable opinion of the whistleblower. In any case, an external authority means:
 - (a) an authority entrusted with the investigation of criminal offenses;
 - (b) an authority entrusted with supervising compliance with the provisions by or pursuant to any statutory regulation;
 - (c) another competent authority where the alleged misconduct or infringement of European Union law can be reported.
- 14.3. If, in the reasonable opinion of the whistleblower, the social interest outweighs the interest of confidentiality for the employer, the whistleblower may also report the external report to an external third party who, in his reasonable opinion, may be deemed capable of ending the alleged misconduct.

15. Internal and external investigation into prejudice of the whistleblower

- 15.1. The whistleblower who believes that he has been prejudiced in connection with reporting an alleged misconduct, infringement of European Union law or irregularity, can request the employer or an external third party to investigate the way in which he is treated within the organisation.
- 15.2. The articles 10 to 13 shall apply mutatis mutandis.
- 15.3. Paragraphs 1 and 2 shall apply mutatis mutandis to the persons referred to in article 7, paragraphs 1 to 6.

16. Publication

The employer ensures that this policy is published on the (internal) intranet..

17. Entry into force of policy

- 17.1. This policy will enter into force with the approval of the Works Council on December 17th, 2021.



17.2. This policy is cited as the policy for dealing with the reporting of an alleged misconduct, infringement or irregularity at B&S, or shortly as “Whistleblower Policy”.

Appendix I: Contact information

For the reporting of an alleged misconduct, infringement of European Union law or irregularity on the basis of this Whistleblower Policy, one of the following persons can be contacted by the whistleblower or its advisor.

Confidential representatives:

Mr. Gerard Engelage

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Executive Board members

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