

## Whistleblowing Policy

### **The Board of Management of Vos Logistics Group;**

in view of the importance attached by the **Vos Logistics Group** to pursuing a sound integrity policy and, as part of that policy, to a sound whistleblower policy,

in view of the approval decision of the Works Council dated 31 March 2025 and the Whistleblowers Protection Act;

HAS DECIDED

to adopt the following policy;

### **Article 1. Definitions**

1. In this policy, the following terms have the following meanings:
  - a. **employee:** the person who performs or has performed work pursuant to an employment contract under civil law or public-law appointment or the person who performs or has performed work other than in the context of an employment relationship;
  - b. **employer:** any company belonging to **Vos Logistics Group** that has performed work or has had work performed pursuant to an employment contract under civil law, or has performed work or has had work performed other than in the context of an employment relationship;
  - c. **abuse:** is an act or omission in which the public interest is at stake and/or there is a violation of Union law or a risk of such violation.
    - (i) the public interest is at stake in:
      - the (imminent) violation of a statutory provision, including an (imminent) criminal offence,
      - a (imminent) danger to public health,
      - a (imminent) danger to the safety of persons,
      - a (imminent) risk of harm to the environment,
      - a (imminent) risk to the proper functioning of the organisation as a result of an improper act or omission,
      - a (imminent) violation of rules other than a statutory provision (expressly including the Vos Logistics Ethical Code),
      - (an imminent risk of) deliberately withholding, destroying or manipulating information about the aforementioned facts;
    - (ii) A violation of Union law (or risk thereof) exists in the event of an act or omission relating to the following areas of Union law that is unlawful and/or undermines the object or application of Union law:
      - Public procurement.
      - Financial services, products and markets, prevention of money laundering and counter-terrorism.
      - Product safety and product compliance.
      - Transport safety.
      - Protecting the environment.
      - Radiation protection and nuclear safety.

- Food and feed safety, animal health and animal welfare.
  - Public health.  
Consumer protection.
  - Protection of personal data
  - financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union
  - the internal market (as referred to in Article 26(2) of the Treaty on the Functioning of the European Union).
- d. **Suspicion of abuse or infringement of Union law:** the suspicion of an employee that there is abuse or infringement of Union law within the organisation in which he works or has worked or at another organisation if he has come into contact with that organisation as a result of his work, to the extent that the suspicion is based on reasonable grounds that arise from the knowledge acquired by the employee at his employer or that arise from the knowledge acquired by the employee as a result of his work at another company or organisation
- e. **adviser:** a person who has a duty of confidentiality by virtue of his position and who is consulted by an employee in confidence about a suspicion of abuse;
- f. **whistleblower officer:** the person designated to act in that capacity for the organisation of the employer: the Vos Logistics General Counsel;
- g. **report:** the report of a suspicion of abuse or irregularity on the basis of this policy;
- h. **whistleblower:** the employee who has reported a suspicion of abuse or irregularity on the basis of this policy;
- i. **most senior manager:** the body or person in charge of daily management of the organisation of the employer;
- j. **contact person:** the person designated by the most senior manager after receipt of the report, in consultation with the whistleblower, as contact person with a view to preventing prejudice;
- k. **investigators:** the persons to whom the most senior manager assigns the investigation into the abuse;
- l. **external body:** the body that, in the reasonable opinion of the whistleblower, is most suitable for making the external report of the suspicion of abuse;
- m. **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 or facilitating the resolution of the suspected abuse;
2. Where this policy refers to 'he', this also means 'she'.

## **Article 2. Information, advice and support for the employee**

1. An employee can consult an adviser in confidence regarding a suspicion of abuse, irregularity or infringement.
2. In accordance with paragraph 1, the employee may request information, advice and support from the whistleblower officer regarding the suspicion of abuse, irregularity or infringement.

## **Article 3. Internal report by an employee of the employer**

1. An employee who has a suspicion of abuse, irregularity or infringement at his employer's organisation can report this to any manager in a hierarchical higher position within the organisation than the employee.

2. The employee can also report the suspicion of abuse, irregularity or infringement within his employer's organisation through the whistleblower officer. The report can be made orally, by telephone or by e-mail.
3. The whistleblower officer will forward the report, in consultation with the employee and anonymised if the employee so requests, to a manager as referred to in the previous paragraph.

#### **Article 4. Internal report by an employee of another organisation**

1. An employee of another organisation who has come into contact with the organisation of the employer as a result of his work, and who has a suspicion of abuse, irregularity or infringement within the organisation of the employer, may report this to any manager in a hierarchical equal or higher position within the organisation of the employer than the employee. The report can be made orally, by telephone or by e-mail.
2. The employee of another organisation as referred to in the previous paragraph can also report the suspicion of abuse, irregularity or infringement within the organisation of the employer through the whistleblower officer. The whistleblower officer will forward the report, in consultation with the employee and anonymised if the employee so requests, to a manager as referred to in the previous paragraph.

#### **Article 5. Protection of the whistleblower against prejudice**

1. The employer will not prejudice the whistleblower in connection with the proper reporting in good faith of a suspicion of abuse, irregularity or infringement at the employer, another organisation, an external body as referred to in Article 14(3) or an external third party under the circumstances referred to in Article 14(4).
2. In any event, prejudice referred to in paragraph 1 is understood to mean taking a prejudicial measure, such as:
  - a. dismissal, other than at the employee's own request;
  - b. premature termination or non-extension of a temporary employment contract;
  - c. not converting a temporary employment contract into a permanent employment contract;
  - d. taking a disciplinary measure;
  - e. imposing an order not to conduct an investigation, a gagging order, an order not to use a workplace and/or an order prohibiting contact on the whistleblower or the whistleblower's colleagues;
  - f. imposing an appointment to another position;
  - g. expanding or limiting the whistleblower's duties, other than at the employee's own request;
  - h. moving or transferring the whistleblower, other than at the employee's own request;
  - i. refusing a request to move or transfer the whistleblower;
  - j. changing the workplace or refusing a request to change the workplace;
  - k. withholding a salary increase, incidental remuneration, bonus, or award of compensation;
  - l. withholding opportunities for promotion;
  - m. not accepting a sickness report, or keeping the employee registered as sick.
  - n. denial of a request for leave;
  - o. granting leave, other than at the employee's own request;
3. Prejudice as referred to in paragraph 1 also exists if there is a reasonable ground for calling the whistleblower to account for his performance or taking a prejudicial measure as referred to in paragraph 2 against him, but the measure taken by the employer is not reasonably proportionate to that ground.

4. If, within a foreseeable period of time after making a report, the employer proceeds to take a prejudicial measure as referred to in paragraph 2, the employer will substantiate why it considers this measure necessary and that this measure is not related to the proper reporting of a suspicion of abuse or irregularity in good faith.
5. The employer will ensure that managers and colleagues of the whistleblower refrain from any form of prejudice in connection with the proper reporting in good faith of a suspicion of abuse, irregularity or infringement that impedes the professional or personal performance of the whistleblower. This includes in any event:
  - a. bullying, ignoring and excluding the whistleblower;
  - b. making unfounded or disproportionate accusations with regard to the whistleblower's performance;
  - c. imposing a *de facto* order not to conduct an investigation, a gagging order, an order not to use a workplace and/or an order prohibiting contact on the whistleblower or the whistleblower's colleagues, howsoever formulated;
  - d. intimidating the whistleblower by threatening or carrying out certain measures or conduct if he goes through with his report.
6. The employer will hold employees who are guilty of prejudicing the whistleblower to account and may impose a warning or disciplinary measure on said employees.

#### **Article 6. Preventing the whistleblower from suffering prejudice**

1. The contact person designated on the basis of Article 9(6) will immediately discuss, together with the whistleblower, the risks of prejudice, the manner in which those risks can be mitigated and what the employee can do if he is of the opinion that there is prejudice. The contact person will ensure that this is recorded in writing and will submit this record to the whistleblower for approval and signature. The whistleblower will receive a copy of this record.
2. If the whistleblower is of the opinion that there is prejudice, he can immediately discuss this with the contact person. The contact person and the whistleblower will also discuss what measures can be taken to prevent prejudice. The contact person will ensure that this is recorded in writing and will submit this record to the whistleblower for approval and signature. The contact person will immediately forward this to the most senior manager. The whistleblower will receive a copy of this record.
3. The most senior manager ensures that the measures necessary to prevent prejudice are taken.

#### **Article 7. Protection of other parties involved against prejudice**

1. The employer will not prejudice the adviser employed by the employer because their acting as adviser to the whistleblower.
2. The employer will not prejudice the whistleblower officer because of the performance of the duties described in this policy.
3. The employer will not prejudice the contact person because of the performance of the duties described in this policy.
4. The employer will not prejudice the investigators employed by the employer because of the performance of the duties described in this policy.
5. The employer will not prejudice an employee who is heard by the investigators in connection with making a statement in good faith.
6. The employer will not prejudice an employee in connection with the employee's provision to the investigators of documents that, in the employee's reasonable opinion, are relevant to the investigation.
7. Article 5(2) through (6), shall apply *mutatis mutandis* to any prejudice suffered by the persons referred to in (1) through (6).

**Article 8. Confidential handling of the report and the identity of the whistleblower**

1. The employer will ensure that the information about the report is stored in such a way that it is only physically and digitally accessible to those involved in the handling of this report.
2. All those involved in the handling of a report shall not disclose the identity of the whistleblower without the express written consent of the whistleblower and shall treat the information about the report confidentially.
3. If the suspicion of abuse, irregularity or infringement has been reported through the whistleblower officer and the whistleblower has not given permission to disclose his identity, all correspondence regarding the report will be sent to the whistleblower officer and the whistleblower officer will immediately forward this to the whistleblower.
4. All those involved in the handling of a report will not disclose the identity of the adviser without the express written consent of the whistleblower and the adviser.

**Article 9. Recording, forwarding and confirming receipt of the internal report**

1. If the employee reports a suspicion of abuse, irregularity or infringement to a manager orally or provides a written report with an oral explanation, this manager, in consultation with the whistleblower, will ensure that this is recorded in writing and will submit this record to the whistleblower for approval and signature within seven days of the report. The whistleblower will receive a copy of this record.
2. If the employee reports a suspicion of abuse, irregularity or infringement through the whistleblower officer orally or provides a written report with an oral explanation, this whistleblower officer, in consultation with the whistleblower, shall ensure that this is recorded in writing and shall submit this record to the whistleblower for approval and signature within seven days of the report. The whistleblower will receive a copy of this record.
3. The manager to whom the report was made will immediately forward the report to the most senior manager within the employer's organisation.
4. If the whistleblower or the manager to whom the report was made has a reasonable suspicion that the most senior manager is involved in the suspected abuse, irregularity or infringement, the manager will immediately send the report by the whistleblower officer.
5. The most senior manager will send the whistleblower, within seven days, a confirmation that the report has been received. The confirmation of receipt will in any case contain a brief description of the report, the date on which the report was received and a copy of the report.
6. After receipt of the report, the most senior manager will, in consultation with the whistleblower, immediately appoint a contact person with a view to preventing prejudice.

**Article 10. Handling of the internal report by the employer**

1. The most senior manager will conduct an investigation into the reported suspicion of abuse, irregularity or infringement, unless:
  - a. the suspicion is not based on reasonable grounds, or
  - b. it is clear in advance that the report does not pertain to a suspicion of abuse, irregularity or infringement.
2. If the most senior manager decides not to investigate, they will inform the whistleblower in writing within two weeks of the internal report. They will also indicate on what basis the most senior manager is of the opinion that the suspicion is not based on reasonable grounds, or that it is clear in advance that the report does not pertain to a suspicion of abuse, irregularity or infringement.

3. The most senior manager will assess whether an external body as referred to in Article 14(3) should be informed of the internal report of a suspicion of abuse, irregularity or infringement. If the employer notifies an external body, the most senior manager will send the whistleblower a copy within three months of the report, unless there are serious objections.
4. The most senior manager assigns the investigation to investigators who are independent and impartial, and in any event does not have the investigation conducted by persons who may have been involved in the suspected abuse, irregularity or infringement.
5. The most senior manager will inform the whistleblower in writing within three months of the report that an investigation has been initiated and who is conducting the investigation. The most senior manager will send the whistleblower a copy of the instruction to investigation, unless there are serious objections.
6. The most senior manager will inform the persons to whom a report relates about the report and about notifying an external body as referred to in paragraph 3, unless this may harm the interests of the investigation or the enforcement.

#### **Article 11. Conduct of the investigation**

1. The investigators will give the whistleblower the opportunity to be heard. The investigators will ensure that this is recorded in writing and will submit this record to the whistleblower for approval and signature. The whistleblower will receive a copy of this record.
2. The investigators can also hear others. The investigators will ensure that this is recorded in writing, and will submit this record to the person who has been heard for approval and signature. The person who has been heard will receive a copy.
3. Within the employer's organisation, the investigators may access and request all documents they consider reasonably necessary to conduct the investigation.
4. Employees may provide the investigators with all documents that they reasonably consider necessary for the investigators to take note of in the context of the investigation.
5. The investigators draw up a draft investigation report and give the whistleblower the opportunity to comment on it, unless there are serious objections to this.
6. The investigators then determine the investigation report. They will send the whistleblower a copy, unless there are serious objections to this.

#### **Article 12. Position of the employer**

1. Within eight weeks of the start of the investigation, the most senior manager will inform the whistleblower in writing of the substantive position relating to the reported suspicion of abuse, irregularity or infringement. Said manager will also set out the steps that led to the report.
2. If it becomes clear that the position cannot be given within the period set, the most senior manager will inform the whistleblower of this in writing. The manager will indicate the period within which the whistleblower can expect to be informed of the position. If, as a result, the total period exceeds twelve weeks, the manager will also indicate why a longer period is necessary.
3. After completion of the investigation, the most senior manager will assess whether an external body as referred to in Article 14(3) should be notified of the internal report of a suspicion of abuse, irregularity or infringement and of the investigation report and the employer's position. If the employer notifies an external body, it will send a copy thereof to the whistleblower, unless there are serious objections to this.
4. The persons to whom the report relates will be informed in a similar sense as the whistleblower pursuant to paragraphs 1 through 3, unless the interests of the investigation or enforcement can be harmed as a result.

#### **Article 13. Hearing both sides of the argument regarding the investigation report and the employer's position**

1. The employer will give the whistleblower the opportunity to respond to the investigation report and the employer's position.
2. If, in response to the investigation report or the employer's position, the whistleblower states with substantiation that the suspicion of abuse, irregularity or infringement was not actually or properly investigated or that the investigation report or the employer's position contains material inaccuracies, the employer will respond to the substance of this and, if necessary, initiate a new or additional investigation. Articles 10 to 13, inclusive, apply *mutatis mutandis* to this new or additional investigation.
3. If the employer notifies or has notified an external body as referred to in Article 14(3), it will also send the aforementioned whistleblower's response to the investigation report and the employer's position to that external body. The whistleblower will receive a copy of this record.

#### **Article 14. External report**

1. After making an internal report of a suspicion of abuse, irregularity or infringement, the whistleblower may make an external report if:
  - a. the whistleblower does not agree with the position referred to in Article 12 and is of the opinion that the suspicion was wrongly dismissed;
  - b. the whistleblower has not received a position within the period referred to in Article 12(1) or (2).
2. The whistleblower can immediately make an external report of a suspicion of abuse, irregularity or infringement if he cannot reasonably be asked to make an internal report first. This is in any event the case if this ensues from any statutory provision or if there is:
  - a. acute danger, in which a serious and urgent public interest necessitates an immediate external report;
  - b. a sound suspicion that the most senior responsible person within the employer's organisation is involved in the suspected abuse;
  - c. a situation in which the whistleblower may reasonably fear countermeasures in connection with making an internal report;
  - d. a clearly identifiable threat of concealment or destruction of evidence;
  - e. a previous report in accordance with the procedure of the same abuse, which did not eliminate the abuse;
  - f. an obligation to immediately make an external report.
3. The whistleblower may submit the external report to an external body that, in the reasonable opinion of the whistleblower, is most suitable for this purpose. In any event, an external body is understood to mean:
  - a. a body charged with the investigation of criminal offences;
  - b. a body charged with supervising compliance with the provisions of or pursuant to any statutory provision;
  - c. another competent authority where the suspicion of abuse, irregularity or infringement can be reported.
4. If, in the reasonable opinion of the whistleblower, the public interest outweighs the interest of the employer in keeping this confidential, the whistleblower may also make the external report to an external third party who, in his reasonable opinion, may be deemed capable of rectifying the suspected abuse, irregularity or infringement, either directly or indirectly,.

#### **Article 15. Internal and external investigation into prejudice to the whistleblower**

1. The whistleblower who believes that there has been prejudice in connection with reporting a suspicion of abuse, irregularity or infringement may request the most senior manager to investigate the manner in which he is being treated within the organisation.
2. Articles 10 through 13 apply *mutatis mutandis*.

- Paragraphs 1 and 2 apply *mutatis mutandis* to the persons referred to in Article 7(1) through (6).

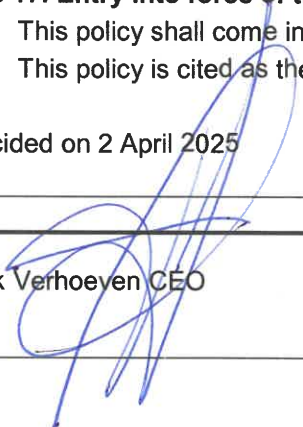
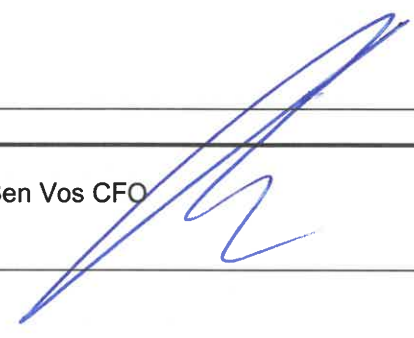
**Article 16. Publication, reporting and evaluation**

- The most senior manager will ensure that this policy is published on the intranet and posted on the employer's website.
- Each year, the most senior manager will inform the Central Works Council in writing about the functioning of the whistleblower policy and about the expectations for the coming year.

**Article 17. Entry into force of the policy**

- This policy shall come into force on **2 April 2025**.
- This policy is cited as the **Vos Logistics Whistleblower Policy**.

As decided on 2 April 2025

 Frank Verhoeven CEO	 Ben Vos CFO
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19 September 2016	Approval by the Works Council
21 November 2016	Version 1 approved
8 November 2021	Version 1 revised, version 2 approved
31 March 2025	Approval by the Works Council
2 April 2025	Version 2 revised, version 3 approved
2030	To be revised again