

# **Wistleblower Policy**

## **Vos Logistics**

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

having regard to the importance attached within the **Vos Logistics** Group to conducting a sound integrity policy and, in that context, a sound whistleblower policy, having regard to the consenting decision of the Works Council dated 19 September 2016 and the Dutch Whistleblowers Protection Act;

**RESOLVES**

To adopt the following policy;

**ARTICLE 1. DEFINITIONS**

1. In this policy, the following terms have the following meaning:
  - a. **employee:** the person who performs or has performed work pursuant to an employment agreement under civil law or a public-law appointment, or the person who performs or has performed work other than in an employment relationship;
  - b. **employer:** any company belonging to the **Vos Logistics Group** which has or had work performed pursuant to an employment agreement under civil law or has or had work performed other than in an employment relationship;
  - c. **suspicion of wrongdoing:** the suspicion of an employee that there is wrongdoing within the organisation in which he works or has worked or at another organisation if he has come into contact with that organisation through his work, insofar as:
    - 1st. the suspicion is based on reasonable grounds, deriving from knowledge gained by the employee from his employer or from knowledge gained by the employee from his work at another company or organisation, and
    - 2nd. the public interest is at stake regarding:
      - i. the (imminent) violation of a statutory regulation, including an (imminent) criminal offence,
      - ii. (imminent) danger to public health,
      - iii. (imminent) danger to the safety of persons,
      - iv. (imminent) danger of damage to the environment,
      - v. (imminent) danger to the proper functioning of the organisation as a result of improper conduct or an improper omission,
      - vi. (imminent) violation of rules other than a statutory regulation,
      - vii. (imminent) waste of public money,
      - viii. (imminent) deliberate withholding, destruction or manipulation of information about the facts mentioned under i to vii above;
  - d. **suspicion of an irregularity:** a suspicion, based on reasonable grounds, of an imperfection or injustice of a general, operational or financial nature that occurs under the responsibility of the organisation and is so serious that it falls outside the regular work processes and exceeds the responsibility of the immediate supervisor, including a suspicion, based on reasonable grounds, of violation of the Vos Logistics Ethical Code;
  - e. **suspicion of an infringement of EU law:** a suspicion, based on reasonable grounds, of an infringement of EU law is an act or omission that concerns the following areas of EU law:
    - i. Public procurement.

- ii. Financial services, products and markets, prevention of money laundering and fight against terrorism.
  - iii. Product safety and product compliance.
  - iv. Safety of transport.
  - v. Protection of the environment.
  - vi. Radiation protection and nuclear safety.
  - vii. Food and feed safety, animal health and animal welfare.
  - viii. Public health.
  - ix. Consumer protection.
  - x. Personal data protection.
- f. **adviser**: a person who, by virtue of his/her position, is bound to secrecy and who is consulted by an employee in confidence about suspected wrongdoing;
  - g. **trusted representative**: the person appointed to represent the employer's organisation as such: the Vos Logistics General Counsel;
  - h. **report**: the report of a suspicion of wrongdoing or an irregularity under this policy;
  - i. **reporter**: the employee who has reported a suspicion of wrongdoing or an irregularity on the basis of this policy;
  - j. **senior executive**: the body or person charged with the day-to-day management of the employer's organisation;
  - k. **contact person**: the person who is appointed by the senior executive, after receiving the report and in consultation with the reporter, as contact person with a view to preventing prejudice;
  - l. **investigators**: those to whom the senior executive assigns the task of investigating the wrongdoing;
  - m. **external authority**: the authority which, in the reasonable opinion of the reporter, is the most appropriate to receive the external report of the suspicion of wrongdoing;
  - n. **external third party**: any organisation or representative of an organisation that, in the reasonable opinion of the reporter, may be deemed capable of directly or indirectly resolving the suspected wrongdoing or having it resolved;
2. Wherever the masculine form is used in this policy, the feminine should also be read as being used.

## **ARTICLE 2. INFORMATION, ADVICE AND SUPPORT FOR THE EMPLOYEE**

1. An employee may consult an adviser in confidence about a suspicion of wrongdoing, irregularity or infringement.
2. In accordance with paragraph 1, the employee may ask the trusted representative for information, advice and support regarding the suspicion of wrongdoing, an irregularity or infringement.

## **ARTICLE 3. INTERNAL REPORT BY AN EMPLOYEE OF THE EMPLOYER**

1. An employee who suspects wrongdoing, an irregularity or infringement within his employer's organisation may report this to any manager with a position hierarchically senior to his own within the organisation.
2. The employee may also report the suspicion of wrongdoing, an irregularity or infringement within his employer's organisation via the trusted representative. The trusted

representative will, in consultation with the employee and anonymously if the employee so requests, pass on the report 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 employer's organisation through his work and suspects wrongdoing, an irregularity or infringement within the employer's organisation may report this to any manager within the employer's organisation in position that is hierarchically equal or senior to his own.
2. The employee of another organisation as referred to in the previous paragraph may also report the suspicion of wrongdoing, an irregularity or infringement within the employer's organisation via the trusted representative. The trusted representative will, in consultation with the employee and anonymously if the employee so requests, pass on the report to a manager as referred to in the previous paragraph.

**ARTICLE 5. PROTECTING THE REPORTER AGAINST PREJUDICE**

1. The employer will not prejudice the reporter in connection with a report of a suspicion of wrongdoing, an irregularity or infringement properly made to the employer, another organisation, an external authority as referred to in Article 14(3) or an external third party under the circumstances referred to in Article 14(4).
2. Prejudice as referred to in paragraph 1 is in any event understood to mean the taking of a prejudicial measure, such as:
  - a. dismissal, other than at the reporter's own request;
  - b. premature termination or non-renewal of a temporary employment agreement;
  - c. non-conversion of a temporary employment agreement into a permanent employment agreement;
  - d. imposition of a disciplinary measure;
  - e. imposition of a ban on the reporter or his co-workers from investigating, speaking, using a workplace and/or communicating,
  - f. imposition of appointment to another position;
  - g. extending or limiting the duties of the reporter, other than at his own request;
  - h. relocating or transferring the reporter, other than at his own request;
  - i. denying a request to relocate or transfer the reporter;
  - j. changing the workplace or refusing a request to do so;
  - k. denial of a salary increase, incidental remuneration, bonus, or grant of allowances;
  - l. denial of promotion opportunities;
  - m. not accepting a sick report, or keeping the employee registered as sick.
  - n. denial of an application for leave;
  - o. granting leave, other than at the reporter's own request;
3. There is also prejudice as referred to in paragraph 1 if there is reasonable cause to call the reporter to account for his performance or to take a prejudicial measure as referred to in paragraph 2 against him, where the measure taken by the employer is not reasonably proportionate to that cause.
4. If the employer proceeds to take a prejudicial measure as referred to in paragraph 2 against the reporter within a foreseeable period after the report was made, the employer

will explain why this measure was deemed necessary and that this measure is not related to the report of a suspicion of wrongdoing or irregularity that was made properly and in good faith.

5. The employer will ensure that the reporter's managers and co-workers refrain from any form of prejudice in connection with the proper and good-faith reporting of a suspicion of wrongdoing, an irregularity or infringement, which impedes the reporter's professional or personal functioning. This is understood to include in any event:
  - a. bullying, ignoring and excluding the reporter;
  - b. making unfounded or disproportionate accusations regarding the functioning of the reporter;
  - c. de facto imposition of a ban on the reporter or his co-workers from investigating, speaking, using a workplace and/or communicating, howsoever formulated;
  - d. intimidating the reporter by threatening with, or adopting, certain measures or behaviours should he persist with his report.
6. The employer will call to account any employees who are guilty of prejudicing the reporter and may impose a warning or a disciplinary measure on them.

#### **ARTICLE 6. COUNTERING PREJUDICIAL TREATMENT OF THE REPORTER**

1. The contact person appointed on the basis of Article 9 paragraph 6 will immediately discuss with the reporter any risks of prejudicial treatment, how these risks can be mitigated and what the employee can do if he believes he is being prejudiced. The contact person will ensure that this is recorded in writing, and will submit this record to the reporter for his approval and signature. The reporter will receive a copy.
2. If the reporter is of the opinion that he is being prejudiced, he can discuss this immediately with the contact person. The contact person and the reporter will also discuss what measures can be taken to counter prejudicial treatment. The contact person will ensure that this is recorded in writing, and will submit this record to the reporter for his approval and signature. The contact person will forward the report to the senior executive without delay. The reporter will receive a copy.
3. The senior executive will ensure that the necessary measures are taken to counter prejudicial treatment.

#### **ARTICLE 7. PROTECTING OTHER PERSONS INVOLVED AGAINST PREJUDICIAL TREATMENT**

1. The employer will not prejudice the adviser employed by the employer for acting as adviser to the reporter.
2. The employer will not prejudice the trusted representative for performing the duties described in this policy.
3. The employer will not prejudice the contact person for performing the duties described in this policy.
4. The employer will not prejudice the investigators employed by the employer for performing the duties described in this policy.
5. The employer will not prejudice any employee who is heard by the investigators for making a statement in good faith.

6. The employer will not prejudice any employee for providing the investigators with documents which, in his reasonable opinion, are relevant to the investigation.
7. Article 5, paragraphs 2-6 applies correspondingly to prejudicial treatment of the persons referred to in paragraphs 1-6.

#### **ARTICLE 8. CONFIDENTIAL TREATMENT OF THE REPORT AND THE IDENTITY OF THE REPORTER**

1. The employer will 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 handling of the report.
2. All those involved in the handling of a report will not disclose the identity of the reporter without the latter's express written consent and will treat information relating to the report as confidential.
3. If the suspicion of wrongdoing, an irregularity or infringement has been reported via the trusted representative and the reporter has not consented to disclosure of his identity, all correspondence regarding the report will be sent to the trusted representative, who will forward this to the reporter without delay.
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 reporter and the adviser.

#### **ARTICLE 9. RECORDING, FORWARDING AND ACKNOWLEDGEMENT OF RECEIPT OF THE INTERNAL REPORT**

1. If the employee reports a suspicion of wrongdoing, irregularity or infringement verbally to a manager or provides a written report with a verbal explanation, that manager will ensure, in consultation with the reporter, that a written record is made of such explanation and submit this record to the reporter for his approval and signature within seven days of the report being made. The reporter will receive a copy.
2. If the employee reports a suspicion of wrongdoing, an irregularity or infringement verbally via the trusted representative or provides a written report with a verbal explanation, the trusted representative will ensure, in consultation with the reporter, that such explanation is recorded in writing and submit this record to the reporter for his approval and signature within seven days of the report being made. The reporter will receive a copy.
3. The manager to whom the report was made will immediately forward it to the senior executive within the employer's organisation.
4. If the reporter or the manager to whom the report was made has a reasonable suspicion that the senior executive is involved in the suspected wrongdoing, irregularity or infringement, the manager will immediately forward the report to the trusted representative.
5. The senior executive will send the reporter confirmation of receipt of the report within seven days. The confirmation of receipt will in any case contain a summary description of the report, the date on which it was received and a copy of the report.
6. Upon receipt of the report, the senior executive will, in consultation with the reporter, immediately appoint a contact person with a view to countering prejudicial treatment.

#### **ARTICLE 10. TREATMENT OF THE INTERNAL REPORT BY THE EMPLOYER**

1. The senior executive will conduct an investigation into the reported suspicion of wrongdoing, an irregularity or infringement, unless:
  - a. the suspicion is not based on reasonable grounds; or
  - b. it is clear prima facie that the report does not concern a suspicion of wrongdoing, an irregularity or an infringement.
2. If the senior executive decides not to conduct an investigation, he will so notify the reporter in writing within two weeks of the internal report being made. The notification will include the reasons why the senior executive believes that the suspicion is not based on reasonable grounds, or why it is clear prima facie that the reported suspicion does not concern wrongdoing, an irregularity or an infringement.
3. The senior executive will assess whether an external authority as referred to in Article 14(3) should be notified of the internal report of a suspicion of wrongdoing, irregularity or infringement. If the employer notifies an external authority, the senior executive will send a copy of the notification to the reporter within three months of the report being made, unless there are serious objections to doing so.
4. The senior executive will assign the investigation to investigators who are independent and impartial, and in no event to persons who may be or may have been involved in the suspected wrongdoing, irregularity or infringement.
5. Within three months of the report being made, the senior executive will inform the reporter in writing that an investigation has been launched and by whom it will be conducted. The senior executive will send the reporter a copy of the investigation assignment, unless there are serious objections to doing so.
6. The senior executive will notify the persons to whom the report relates of the report and that an external body as referred to in paragraph 3 has been notified, unless the interests of investigation or enforcement could be harmed by doing so.

#### **ARTICLE 11. CONDUCT OF THE INVESTIGATION**

1. The investigators will give the reporter the opportunity to be heard. The investigators will ensure that this is recorded in writing, and will submit this record to the reporter for his approval and signature. The reporter will receive a copy.
2. The investigators may also hear other persons. The investigators will ensure that this is recorded in writing, and will submit this record to the person heard for his approval and signature. The person heard will receive a copy.
3. The investigators may inspect and request all documents within the employer's organisation that they deem reasonably necessary to conduct the investigation.
4. Employees are allowed to provide investigators with any documents they reasonably deem necessary for the investigators to examine for the purpose of the investigation.
5. The investigators will draw up a draft investigation report and give the reporter the opportunity to comment on it, unless there are serious objections to doing so.
6. The investigators will then adopt the investigation report. They will send a copy to the reporter, unless there are serious objections to doing so.

#### **ARTICLE 12. VIEWPOINT OF THE EMPLOYER**

1. The senior executive will notify the reporter in writing within eight weeks after the start of the investigation of the substantive viewpoint regarding the reported suspicion of

wrongdoing, an irregularity or infringement. This will include the steps taken as a result of the report.

2. If it becomes clear that the viewpoint cannot be given within the specified period, the senior executive will so notify the reporter in writing. The notification will state the period within which the reporter may expect the viewpoint. If, consequently, the total period exceeds twelve weeks, it will also state why a longer period is necessary.
3. Once the investigation is completed, the senior executive will assess whether an external authority as referred to in Article 14(3) should be notified of the internal report of a suspicion of wrongdoing, irregularity or infringement, and of the investigation report and the employer's viewpoint. If the employer notifies an external authority, it will send a copy of that notification to the reporter, unless there are serious objections to doing so.
4. The persons to whom the report relates will be informed in the same way as the reporter pursuant to paragraphs 1 to 3, unless this may harm the interests of investigation or enforcement.

#### **ARTICLE 13. RIGHT TO BE HEARD REGARDING THE INVESTIGATION REPORT AND THE EMPLOYER'S VIEWPOINT**

1. The employer will give the reporter the opportunity to respond to the investigation report and to the employer's viewpoint.
2. If, in response to the investigation report or the employer's viewpoint, the reporter states with substantiation that the suspicion of wrongdoing, an irregularity or infringement has not actually or not properly been investigated or that the investigation report or the employer's viewpoint contains material inaccuracies, the employer will respond to the substance of that statement and, if necessary, launch a new or additional investigation. Articles 10 to 13, inclusive, apply correspondingly to this new or additional investigation.
3. If the employer notifies or has notified an external authority as referred to in Article 14.3, it will also send the aforementioned response of the reporter to the investigation report and the employer's viewpoint to that external authority. The reporter will receive a copy.

#### **ARTICLE 14. EXTERNAL NOTIFICATION**

1. After filing an internal report of a suspicion of wrongdoing, an irregularity or infringement, the reporter may file an external report if:
  - a. the reporter disagrees with the viewpoint as referred to in Article 12 and believes that the suspicion was wrongly set aside;
  - b. the reporter has not received a viewpoint within the period referred to in Article 12(1) or (2).
2. The reporter may immediately file an external report of a suspicion of wrongdoing, an irregularity or infringement if he cannot reasonably be required to file an internal report first. This is in any event the case if it follows from any statutory regulation or in the event of:
  - a. acute danger, where a weighty and urgent public interest requires immediate external notification;
  - b. a well-founded suspicion that the highest ranking person within the employer's organisation is involved in the suspected wrongdoing;



- c. a situation in which the reporter may reasonably fear repercussions in connection with filing 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 wrongdoing, which did not eliminate the wrongdoing;
  - f. a duty to file an immediate external report.
3. The reporter may file the external report with an external authority body which, in the reasonable opinion of the reporter, is the most appropriate for this purpose. External authority is understood to include in any event:
- a. an authority charged with the investigation of criminal offences;
  - b. An authority charged with the supervision of compliance with the provisions of or pursuant to any statutory regulation;
  - c. any other competent authority to which the suspicion of wrongdoing, an irregularity or infringement may be reported.
4. If, in the reasonable opinion of the reporter, the public interest outweighs the employer's interest in confidentiality, the reporter may also file the external report with an external third party that, in his reasonable opinion, may be deemed capable of directly or indirectly eliminating the suspected wrongdoing, irregularity or infringement or having it eliminated.

#### **ARTICLE 15. INTERNAL AND EXTERNAL INVESTIGATION INTO PREJUDICIAL TREATMENT OF THE REPORTER**

- 1. If the reporter believes that he has been prejudiced in connection with reporting the suspected wrongdoing, irregularity or infringement, he may request the senior executive to investigate the way in which he is being treated within the organisation.
- 2. Articles 10 to 13, inclusive, apply correspondingly.
- 3. Paragraphs 1 and 2 apply correspondingly to the persons referred to in Article 7(1) to (6), inclusive.

#### **ARTICLE 16. PUBLICATION, REPORTING AND EVALUATION**

- 1. The senior executive will ensure that this policy is published on the intranet and made public on the employer's website.
- 2. The senior executive will annually inform the central works council in retrospect in writing about the operation of the whistleblower procedure and about the expectations for the coming year.

#### **ARTICLE 17. ENTRY INTO FORCE**

- 1. This policy will enter into force on **01 December 2021**.
- 2. This policy will be cited as the **Vos Logistics Whistleblower Policy**.

As resolved on 8 November 2021

<hr/> –  Frank Verhoeven CEO	<hr/> –  Ben Vos CFO
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19 September 2016	Approval Works Council
21 November 2016	Version 1 approved
8 November 2021	Version 1 revised, version 2 approved
1 November 2025	To be reviewed