

**B&S**

# Whistleblower policy

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## Version control

Version	Date	Managed by	Changes	Approved by	Date approval
1.0	01-01-2024	HR Specialist	Initial document	Executive Board	01-01-2024
2.0	17-07-2024	Company Secretary/Compliance Officer	Members of the Whistleblower reporting committee	Executive Board	17-07-2024
3.0	02-04-2024	Company Secretary/Compliance Officer	Global scope	Executive Board + GOR	02-04-2025



## 1. Introduction

Integrity and safety are important to B&S and we do everything we can to ensure this. We want a culture in which people feel free and willing to report wrongdoing. After all, it can always happen that something goes wrong, threatens to go wrong or seems to go wrong. In this policy you will find information about how, where and when to report wrongdoing, how the confidentiality and protection of the reporter is guaranteed and how reports are handled.

Wherever the he-form is used, the she-form and the they/them form should also be read.

Any processing of personal data in the context of the notification and subsequent investigation will be carried out in accordance with the General Data Protection Regulation (GDPR).

### 1.1 Scope

The scope of reportable concerns varies per country. The Misconduct Reporting Regulations are generally intended for reporting misconduct and, where applicable, related integrity issues, and are not intended for individual issues such as a (labour) conflict between an employee and the immediate supervisor.

#### 1.1.2 Globally accessible

Although there is no legal obligation to have an internal reporting procedure in all countries B&S is seated, the company wants anyone across the globe to be able to report misconduct. The internal reporting procedure, established in accordance with the EU Whistleblowing Directive, may therefore be used globally for reporting important concerns about our company's business activities and potential corrupt practices.<sup>1</sup> More information on local external reporting possibilities can be found in Appendix 2.

## 2. Speak up: making a report

### 2.1 Who can make a report?

Anyone who comes into contact with B&S through their work has the opportunity to make a report. This includes at least:

- (former) Employees;
- Trainees;
- Self-employed;
- Temporary workers;
- Applicants;
- Volunteers;
- (persons working for a) Supplier or (sub)contractors;
- Shareholders;
- Members of the Executive Board and Supervisory Board.

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<sup>1</sup> *Although the company strives to uphold this policy globally, in case of any discrepancies between this policy and local law, local law might prevail. Where reports are made outside the scope of EU Law, the level of anonymity and protection of the Whistleblower might differ. More information can be found in Appendix 2.*



## 2.2 What can you report about?

You can make a report if you believe that wrongdoing has occurred on reasonable grounds. An abuse can be a violation of EU legislation, or a violation of B&S's internal rules. These are rules drawn up by the European Union and to which member states must comply with. Even if there is a threat of a violation, you can already make a report.

The exact finality of an abuse is as follows:

1. A breach or a risk of breach of Union law, or
2. An act or omission in which the public interest is at stake (a social wrongdoing) and there is:
  - a. A violation or risk of violation of a legal regulation or internal rules of B&S;
  - b. A danger to public health;
  - c. A danger to the safety of one or more persons;
  - d. A danger to environmental degradation;
  - e. A danger to the proper functioning of the public service or an undertaking as a result of improper acts or omissions;
  - f. An actual or imminent waste of money;
  - g. Knowingly withholding, destroying, or manipulating information about the facts mentioned above.

In any case, the public interest is at stake when:

- the act or omission affects not only personal interests, and
- there is a pattern or structural character, or
- when the act or omission is serious or extensive.

A breach of Union law occurs in the case of an unlawful act, omission or undermining in the areas of:

- tenders;
- financial services, products and markets, and prevention of money laundering and terrorist financing;
- product safety and compliance;
- transport safety;
- protection of the environment;
- radiation protection and nuclear safety;
- food and feed safety, animal health and welfare,
- public health;
- consumer protection;
- state aid;
- competition;
- taxation;
- protection of privacy and personal data, and security of network and information systems.

In the event of one of the above situations, we ask you to report it as soon as possible.

The scope of reportable concerns may vary per country, as described under 1.1.

More information on reportable issues per country can be found with your local Authority as attached under Appendix 2 or by consulting a confidential advisor.

## 2.3 To whom can you make a report?

If you suspect wrongdoing, it is best to discuss this with the person in question and/or with your manager. Do you find this difficult or would you rather not? Then it is important to speak to



someone about your suspicions and doubts about whether or not to make a report. 2.2.1 specifies who you can contact in such a situation. If you decide to make a report, 2.2.2 specifies where you can do so.

### 2.3.1 Consultation

We would like everyone to be able to make a report in an accessible way. If you are unsure whether you can report a situation, you can first contact:

- A confidential adviser within B&S. You can always contact [the confidential adviser](#) if you have a problem and want to talk about it in confidence. The confidential adviser can help you find solutions and provide advice and information.

In addition, it is possible to request external advice from your local Whistleblowing Authority (Appendix 2).

### 2.3.2 Places where you can report

#### The Whistleblower reporting committee

Members of the Whistleblower reporting committee are the Compliance Officer and the Internal Auditor. You can make a report by sending an email to [whistleblower@bs-international.nl](mailto:whistleblower@bs-international.nl). You can also make an appointment with (a member of) the committee by sending an email to the above mentioned email address.

#### The Executive Board or the Supervisory Board

In some cases it's not possible to report at the Whistleblower reporting committee, for example if the reporter suspects that a member of the committee may be involved in the (alleged) wrongdoing. In this case you can report at the Executive Board of the Supervisory Board. You can report at the Supervisory Board if you suspect that a member of the Executive Board may be involved in the (alleged) wrongdoing.

#### An external reporting point

In addition, you may also report wrongdoing to one of the competent external authorities. You don't have to make the report internally first. External third parties are in any case understood to mean:

- a. an authority responsible for the investigation of criminal offences;
- b. a body responsible for monitoring compliance with the provisions of or pursuant to any statutory provision;
- c. another competent authority to which the suspicion of wrongdoing can be reported

These are, for example, in the Netherlands bodies such as are the House for Whistleblowers, the Dutch Data Protection Authority or the Netherlands Authority for Consumers and Markets. To find more information about your local Whistleblowing Authority please have a look at Appendix 2.

Reporting internally to the Reporting Committee is preferred, as it allows for prompt addressing of the issue. B&S can then implement measures to address the situation immediately.



## 2.4 How do you report

You can make a report both in writing and verbally. It's important that you include the following in your report:

- Why you're reporting;
- What actually happened;
- Who was involved;
- If applicable: whether and what you did prior to the report to resolve the situation;
- The contact details on which you wish to be contacted by the Reporting Committee ((private) telephone number and/or e-mail address);
- You should also include any relevant documents that support your report.

The report will be assessed by the chosen reporting point. Confidentiality is mandatory for the officers handling the report. The identity of the reporter will never be shared with others without the consent of the reporter. They will also not communicate about the report unnecessarily. More about this is mentioned in Chapter 4.

## 3. How are you protected?

### 3.1 Confidential handling of the report

B&S ensures 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 processing and investigation of the report. The transfer of data about (the investigation into) the report will only take place if there are sufficient guarantees with regard to confidentiality. The reporter and all parties involved undertake to maintain the confidentiality of the report, unless compelling interests require otherwise, such as a statutory provision or in the context of an investigation into the report. Confidential data also includes the identity of the person who is the subject of the report and information about trade secrets.

### 3.2 Protection of the identity of the reporter

All those involved in the handling of a report shall not disclose the identity of the reporting person without the explicit written consent of the reporting person and shall keep the information about the report confidential. This is only different if a legal provision requires you to disclose your identity in the context of an investigation by an external body or legal proceedings. If the latter happens, you will be informed in advance with a written explanation, unless that information jeopardizes the investigation or legal proceedings.

### 3.3 Protection against disadvantage

When a report of wrongdoing has been made, you as a reporter are protected against disadvantage. This means that the reporter may not suffer any negative consequences as a result of B&S as a result of the report. This also applies to the reporter's advisor, the confidential advisor, the contact person, third parties involved and the investigators. If you nevertheless believe that you are being disadvantaged, you can request your local authority to conduct an investigation. The reporter can also initiate legal proceedings. You must then prove that you have made a report and have been disadvantaged. In legal proceedings, the court assumes that the disadvantage is the result of the report. B&S will then have to prove that this is not the case.

In any case, disadvantage is understood to mean taking adverse measures, such as:

- a. suspension, dismissal or similar measures;
- b. relegation or denial of promotion;
- c. transfer of tasks, change of work location, reduction of wages, change of working hours;
- d. withholding training;
- e. a negative performance appraisal or employment reference;
- f. the imposition or application of a disciplinary measure, reprimand or other sanction, such as a financial penalty;
- g. coercion, intimidation, harassment and exclusion;
- h. discrimination, disadvantageous or unequal treatment;
- i. the failure to convert a temporary employment contract into an employment contract for an indefinite period, if the employee had a legitimate expectation that he would be offered employment for an indefinite period;
- j. non-renewal or early termination of a fixed-term employment contract;
- k. damage, including reputational damage, particularly on social media, or financial loss, including loss of business and revenue;
- l. blacklisting on the basis of an informal or formal agreement covering an entire sector or industry, preventing the reporting person from finding employment in the 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.

B&S will address employees and managers who are guilty of prejudicing the reporter and may impose a warning or disciplinary measure on them.

However, the above-mentioned measures are possible if they are not related to the report or if you yourself are found guilty of wrongdoing.

## 4. What happens after the report is made?

It is important that your report is handled carefully and seriously. The whistleblowing reporting committee has a coordinating role.

### 4.1 Receipt and registration

You will receive an acknowledgement of receipt within seven days of submitting the report, containing a copy of the report, a brief summary of the report and the date of receipt. You will be given the opportunity to check, correct and approve this view of the report. No later than three months after receiving the acknowledgement of receipt, the reporting person will be informed about the assessment of the report. Even if no further follow-up is given to the report, you will be informed of this with the reasons for this decision, in accordance with the investigation protocol (see Appendix 1).

### 4.2 Research

If it is judged that the report falls under this regulation, an investigation into the report will be initiated. The reporter will be informed about this. The investigation protocol (see Appendix 1) describes how B&S investigates the report.



## 5. Definitions

B&S	B&S and/or its affiliates controlled by B&S.
Report	A report of a suspicion of or discovery of wrongdoing, in connection with activities of B&S.
Wrongdoing	A situation as described in 2.2 'What can I report about?'.
Reporter	The natural person making the report.
Confidential adviser	B&S designated staff who can be contacted by those who are considering making a report and who can be consulted by the reporter in confidence about whether or not to make a report.
Whistleblower reporting committee	The place where you can report a (suspicion of) wrongdoing and from where careful follow-up is given to that Report.
Supervisor	The person who manages the internal reporter hierarchically within B&S.
Researchers	Those to whom the employer entrusts the investigation into wrongdoing.
Investigation protocol	Protocol that describes how B&S conducts investigations after a report of wrongdoing.
House for Whistleblowers	The House for Whistleblowers is an external organisation that has been set up to provide advice and support to a reporter of wrongdoing, also known as whistleblowers.
External authority	The local legally designated supervisory body with a reporting channel for external work-related reports.
Third-party concerned	A third (legal) person who is connected to the reporting person (e.g. a colleague, family member or company that is connected to the reporting person in a work-related context or the legal entity where the reporting person works).
Executive board	The highest body within B&S that supervises the day-to-day operations.
Supervisory board	External body responsible for supervising and offering advice to the Executive board.





## Appendix 1: Investigation protocol for the B&S Whistleblower policy

### Receipt of notification and registration

1. The Whistleblower reporting committee records the report of wrongdoing in writing in a register provided for this purpose.
2. The reporter will receive an acknowledgement of receipt within seven days of making the report, including a copy and brief summary of the report, and the date of receipt.
3. No later than three months after receiving the acknowledgement of receipt, the reporting person will be informed about the assessment of the report. Even if no further follow-up is given to the report, the reporter will be informed of this with the reasons for this decision.

### Procedure

1. The reporting committee will start an investigation in response to the report of wrongdoing.
2. The reporting committee informs the reporter about the protection of his personal data and informs the reporter about the prevention of disadvantage.
3. The reporting committee informs the reporter about the follow-up process and communication during the process.

### Research

1. The Whistleblower reporting committee will make a carefully considered, reasoned decision with regard to the seriousness of the abuse, the question of whether the report gives rise to action and the extent to which follow-up steps are necessary on the basis of the report.
2. The Whistleblower reporting committee draws up an investigation plan and puts together an investigation team. This research team can consist of, for example, people within B&S, such as people from internal audit, HR, Legal, Finance, but external experts can also be called in.
3. The investigation team has the authority to investigate (or have investigated) the (circumstances of) the report. Depending on the situation, this investigation may consist of interviewing the people involved, bystanders or others who can shed some light on the case, financial investigations, document investigations and ICT investigations. In the interests of independence and objectivity, all activities and findings relating to the investigation will be reported, which will also be included in the file. A report and/or report can also be made to a relevant authority, for example if a criminal offence has been committed.

### Research report and advisory report

After completion of the investigation, an investigation report will be drawn up. In any case, this report shall contain:

- The relevant facts and circumstances;
- The means of research used and their justification;
- Relevant documents, e.g. interview reports and evidence;
- Relevant internal or legal regulations;
- Study findings and any recommendations based on the study.

On the basis of the investigation report, the Whistleblower reporting committee draws up an advisory report for the responsible party who must make a decision about the report and can



attach any consequences to this. This report contains a substantiated opinion (well-founded/unfounded) and advice on the report.

### **Post-examination measures**

If it turns out that there is abuse, B&S can take measures. The decision to take measures lies with the Executive Board. Examples of measures include:

- Actions to improve processes within B&S;
- Disciplinary sanctions against a person who is the subject of the report. Sanctions can range from a reprimand or warning, to immediate dismissal.
- A report and/or report can be made to the relevant authorities.

As a reporter, you will be given the opportunity to respond to the report and the measures taken. If you are of the opinion that the report has not been handled properly internally, you have the option of re-reporting to an external authority.

### **Protection of the identity of the reporter**

All those involved in the handling of a report shall not disclose the identity of the reporting person without the explicit written consent of the reporting person and shall keep the information about the report confidential. This is only different if a legal provision requires you to disclose your identity in the context of an investigation by an external body or legal proceedings. If the latter happens, you will be informed in advance with a written explanation, unless that information jeopardizes the investigation or legal proceedings.

### **Reporting**

The Internal Auditor and Compliance Officers routinely update the Executive Board and the Supervisory Board regarding the notifications and implementation of this scheme. The confidentiality and anonymity of all parties involved are assured.

## Appendix 2: Local Whistleblowing Authorities

Country	Whistleblowing Authority
Austria	The <a href="#">Federal Office for Preventing and Combating Corruption</a> ( <i>Bundesamt zur Korruptionsprävention und Korruptionsbekämpfung</i> ) is the key competent authority, although other authorities have also been appointed for specific sectors. More information can be found <a href="#">here</a> .
Belgium	The <a href="#">Federal Ombudsmen</a> is the key competent authority, although other authorities will be appointed for specific sectors. More information can be found <a href="#">here</a> .
Denmark	The <a href="#">Danish Data Protection Agency</a> ( <i>Datatilsynet</i> ) has been designated as the external reporting channel. More information can be found <a href="#">here</a> .
Finland	A competent authority is not expressly named in the Finnish whistleblowing law, although the <a href="#">Office of the Chancellor of Justice</a> ( <i>Valtioneuvoston Oikeuskansleri</i> ) is responsible for managing the external reporting channel. More information can be found <a href="#">here</a> .
France	The <a href="#">Defender of Rights</a> ( <i>Défenseur des Droits</i> ) is the key competent authority, although other authorities have also been appointed for specific sectors. More information can be found <a href="#">here</a> .
Germany	The German whistleblowing law does not specify which competent authorities are responsible for enforcement; competent authorities therefore vary from state to state. The <a href="#">Federal Office of Justice</a> ( <i>Bundesamt für Justiz</i> ) is a central external reporting office. More information can be found <a href="#">here</a> .
Greece	The <a href="#">National Transparency Authority</a> ( <i>Εθνική Αρχή Διαφάνειας</i> ) is the key competent authority, although other authorities will be appointed for specific sectors. More information can be found <a href="#">here</a> .
Ireland	The <a href="#">Office of the Protected Disclosures Commissioner</a> . More information can be found <a href="#">here</a> .
Italy	The <a href="#">National Anti-Corruption Authority</a> ( <i>Autorità Nazionale Anticorruzione</i> ). More information can be found <a href="#">here</a> .
Luxembourg	The <a href="#">Reporting Office</a> ( <i>Office des Signalements</i> ) is the key competent authority, although other authorities have also been appointed. An official website has not yet been created for the Reporting Office, although its contact details can be found <a href="#">here</a> .

<b>Malta</b>	<p>The <a href="#">Ombudsman</a> is the key competent authority, although other authorities have also been appointed for specific sectors. More information can be found <a href="#">here</a>.</p>
<b>Portugal</b>	<p>Several competent authorities, depending on the subject matter/context of the report. Where no competent authority has been assigned to deal with the report or where a report implicates a competent authority, such report must be addressed to the <a href="#">National Anti-Corruption Mechanism</a> (<i>Mecanismo Nacional Anticorrupção</i>), an independent administrative entity. More information can be found <a href="#">here</a>.</p>
<b>South-Africa</b>	<p>Several competent authorities, depending on the subject matter/context of the report. The South-African Human Rights Commission has published a comprehensive list, available <a href="#">here</a>.</p> <p><i>Please seek advice (from the confidential advisors) for external reporting possibilities and obligations in South-Africa as the level of anonymity and protection of the Whistleblower might differ from within the EU. Although the company strives to uphold this policy globally, in case of any discrepancies between this policy and local law, local law shall prevail.</i></p>
<b>Spain</b>	<p>The <b>Independent Authority for the Protection of Informants</b> (<i>Autoridad Independiente de Protección del Informante</i>) is the key competent authority. Additional regional competent authorities have also been appointed. An official website has not yet been created for the Independent Authority for the Protection of Informants.</p>
<b>Sweden</b>	<p>The <a href="#">Swedish Work Environment Authority</a> (<i>Sw. Arbetsmiljöverket</i>) is the key competent authority, although other authorities have been appointed for specific sectors. More information can be found <a href="#">here</a>.</p>
<b>Switzerland</b>	<p>In Switzerland, there is no explicit law on whistleblowing, nor are there appointed competent authorities for external reporting.</p>
<b>The Netherlands</b>	<p>The <a href="#">Whistleblowers' House</a> (<i>Huis voor klokkenluiders</i>) is the key competent authority, although other authorities have also been appointed for specific sectors. More information can be found <a href="#">here</a>.</p>
<b>UAE</b>	<p>There are several competent Authorities for reporting misconduct in the UAE. Two important authorities are the <a href="#">DMCC</a> and the <a href="#">Dubai Center for Economic Security</a>.</p> <p><i>Please seek advice (from the confidential advisors) for external reporting possibilities and obligations in the UAE as the level of anonymity and protection of the Whistleblower might differ from within the EU. Although the company strives to uphold this policy globally, in case of any discrepancies between this policy and local law, local law shall prevail.</i></p>



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