WHISTLEBLOWER POLICY Hazeleger Kaas B.V.

Version 1 January 2025

Introduction

This whistleblower policy is intended for reporting suspected wrongdoing within Hazeleger Kaas B.V. Wrongdoing exists when the public interest is at stake or when an (impending) violation of laws or regulations, including European law, is involved. Wrongdoing may, for example, consist of an act or omission involving non-compliance with a statutory provision, endangering (product) safety, environmental damage or undermining the integrity of service provision. The suspicion of wrongdoing must be based on reasonable grounds.

Hazeleger Kaas B.V. operates exclusively in the Netherlands. This policy is therefore based on the Dutch Whistleblowers Protection Act (implementation of Directive (EU) 2019/1937). In case of uncertainty about the interpretation of this policy, Dutch law shall prevail. An informative document entitled ‘Questions and Answers’ on the Hazeleger Kaas website (www.hazeleger-kaas.nl) provides further information in bullet points about making reports and the steps to be taken.

Chapter 1 – General

Article 1. Definitions

For the purposes of this policy, the following definitions apply:

- **Hazeleger Kaas B.V.:** the private limited company Hazeleger Kaas B.V., established in Barneveld, Netherlands.
- **advisor:** a person who, by virtue of their position, is subject to a duty of confidentiality (for example, an occupational physician, a confidential adviser or a lawyer).
- **management board:** the statutory management board of Hazeleger Kaas B.V.
- **director:** a statutory director of Hazeleger Kaas B.V.
- **confidential adviser:** a person appointed by Hazeleger Kaas B.V. as a confidential adviser who assists the reporter in confidence.
- **external authority:** the competent supervisory and enforcement authorities in the Netherlands, including:
- the Netherlands Authority for Consumers & Markets (ACM);
- the Netherlands Authority for the Financial Markets (AFM);
- the Dutch Data Protection Authority (AP);
- De Nederlandsche Bank (DNB);
- the Dutch Whistleblowers Authority;
- the Health and Youth Care Inspectorate (IGJ);
- the Dutch Healthcare Authority (NZa);
- the Authority for Nuclear Safety and Radiation Protection (ANVS);
- other authorities and administrative bodies designated by law.
- **employee:** a person who performs work for Hazeleger Kaas B.V. under an employment contract, or otherwise performs work for Hazeleger Kaas B.V. in a subordinate relationship in return for remuneration.
- **reporter:** the natural person who, in the context of their work-related activities, reports or publicly discloses a suspicion of wrongdoing.
- **report:** making known (submitting) a suspicion of wrongdoing.

- **wrongdoing:** a violation of, or risk of violation of, European law, or an act or omission in which the public interest is at stake. This includes, in any event:
- a violation of a statutory provision;
- a violation of internal rules established pursuant to a statutory provision;
- a danger to public health, the safety of persons, the environment or the proper functioning of a public service or undertaking as a result of improper action or omission.

The public interest is involved if the act or omission is structural in nature or if it has serious consequences.

- **investigators:** the persons entrusted with investigating the reported wrongdoing.
- **reasonable grounds:** facts or circumstances that make the suspicion of wrongdoing plausible. The reporter does not have to prove the wrongdoing, but must be able to substantiate their suspicion on the basis of their own observations or their own data (for example, documents or photographs). Hearing both sides or hearsay is insufficient.
- **Directive:** Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (Whistleblower Directive).
- **violation of European law:** an act or omission that is unlawful because it is contrary to the provisions referred to in Article 2 of the Directive, or that undermines the purpose or operation of those provisions.
- **suspicion of wrongdoing:** the subjective suspicion of a reporter that wrongdoing is taking place within Hazeleger Kaas B.V., based on knowledge acquired by the reporter through their work (at Hazeleger Kaas B.V. or at another organisation).

Article 2. Reporting and support for the reporter

2.1 A reporter with a suspicion of wrongdoing within Hazeleger Kaas B.V. may, at their own discretion, make an internal report to Hazeleger Kaas B.V. or an external report to a designated authority. Internal reporting is preferred. This policy sets out both the procedure for making an internal report and that for making an external report.

2.2 The reporter may consult an advisor in confidence about the suspicion of wrongdoing. An employee may, for example, confidentially ask one of the confidential advisers for information, advice and support regarding the suspicion of wrongdoing.

Chapter 2 – Internal reporting

Article 3. Internal report

3.1 An employee with a suspicion of wrongdoing may report this to their supervisor. If the employee reasonably suspects that their supervisor is involved in the wrongdoing, the employee shall report this to one of the confidential advisers or to the management board.

3.2 The employee may also report the suspicion to one of the confidential advisers. The confidential adviser shall forward the report to the management board and, if the situation referred to in Article 3.1 does not apply, after consulting the reporter, to their supervisor.

3.3 A reporter who is not an employee (for example, a supplier or freelancer) may submit an internal report through their first contact person within Hazeleger Kaas B.V. If the reporter reasonably suspects that this contact person is involved in the wrongdoing, the report shall be made to one of the confidential advisers or to the management board.

3.4 The reporter may also choose to make the internal report directly to one of the confidential advisers or to the management board.

3.5 The report referred to in Articles 3.1–3.4 may be made in writing or orally. The reporting form on the Hazeleger Kaas B.V. website (www.hazeleger-kaas.nl) may be used. The completed reporting form may be sent by post to Hazeleger Kaas B.V., for the attention of the confidential advisers, Koningsbergenweg 10, 3771 NS Barneveld. The form may also be sent by e-mail to vertrouwenspersoon@hazeleger-kaas.nl. Oral reports may be made by telephone or via voice messaging systems. At the reporter’s request, a meeting may take place on location within a reasonable period. Recordings of meetings may only be made with the reporter’s consent.

3.6 A report may also be made anonymously. This can be done using the reporting form on the Hazeleger Kaas B.V. website. The completed form shall be sent to Hazeleger Kaas B.V., for the attention of the confidential advisers (address as above). Because the identity of the anonymous reporter is unknown, no feedback can be provided and the anonymous reporter cannot be involved in the investigation. Nor can an anonymous reporter claim the protection referred to in Articles 12 and 13, since their identity is unknown in that case.

Article 4. Confidential handling

Hazeleger Kaas B.V. shall ensure that information about the report and the reporter is kept confidential, in accordance with applicable privacy legislation. Only those involved in handling the report shall have access to this information.

Everyone within Hazeleger Kaas B.V. who is involved in handling a report shall not disclose the identity of the reporter and shall treat all information concerning the report confidentially.

Article 5. Registration and forwarding of the report

5.1 If a report is made orally or on site, the person to whom the report is made (supervisor, first contact person or confidential adviser) shall ensure that it is recorded in writing. The reporter shall receive a copy, may make corrections if necessary and must sign the document for approval.

5.2 The supervisor or contact person who receives the report shall forward it without delay to one of the confidential advisers. The confidential adviser shall ensure that the report is registered in a special register. The reporter shall receive written confirmation of receipt within seven calendar days of the report. The registered data shall not be retained longer than legally required.

5.3 The confidential adviser shall forward the report to the management board without delay. If, in the opinion of the confidential adviser or the management board, one of the directors may be involved in the wrongdoing, the report shall be submitted to the other director.

Article 6. Handling of the report by Hazeleger Kaas B.V.

6.1 The management board shall, in consultation with the confidential advisers, initiate an investigation into the reported suspicion of wrongdoing, unless the suspicion is not based on reasonable grounds or it is clear from the outset that there is no wrongdoing.

6.2 If the management board decides not to initiate an investigation, the reporter shall receive written notification of this within a reasonable period (no more than three months). The notification shall state the reasons why the management board considers that the suspicion is not based on reasonable grounds or does not concern wrongdoing.

6.3 The management board shall, in consultation with the confidential advisers, consider whether an external authority (as defined in this policy) should be informed of the report and/or the investigation. If it is decided to involve an external authority, the reporter shall receive a copy, unless there are overriding reasons not to do so.

6.4 The management board shall assign the investigation to one or more independent and impartial investigators, in consultation with the confidential advisers. The investigation may not be carried out by persons involved in the reported wrongdoing.

6.5 The management board shall inform the persons to whom the report relates about the existence of the report and, where applicable, about the intention to involve an external authority, unless this would harm the interests of the investigation.

Article 7. Conduct of the investigation

7.1 In the interests of establishing the truth, the investigators may hear the reporter and other persons involved. They shall ensure that a written record is made of these hearings and submit the record to those who were heard for approval and signature. The person who was heard shall receive a copy.

7.2 The investigators may request within Hazeleger Kaas B.V. all information that is reasonably necessary for the investigation.

7.3 The investigators shall prepare an investigation report.

Article 8. Position of Hazeleger Kaas B.V.

8.1 The reporter shall be informed in writing as soon as possible, but no later than three months after the report, of the substantive position of the management board with regard to the reported suspicion of wrongdoing. It shall also be stated which steps have been taken in response to the report.

8.2 If it is clear that the position cannot be provided within the specified period, the reporter shall be notified of this in writing. The notification shall state the period within which the reporter can expect the position, and shall give reasons why a longer period is necessary.

8.3 After completion of the investigation, the management board shall, in consultation with the confidential advisers, assess whether an external authority should be informed of the report, the investigation report and the position of the management board. If the management board decides to involve an external authority, the reporter shall receive a copy, unless there are compelling reasons not to do so.

8.4 Persons to whom the report relates shall, in accordance with paragraphs 1 to 3, be informed of the position of the management board and the outcome of the investigation, unless this could harm the interests of the investigation or enforcement.

Article 9. Hardship clause

The management board and the confidential advisers are entitled to deviate from the procedure described in this policy if the nature of the report or the circumstances of the case reasonably require this.

Article 10. Hearing both sides

10.1 The reporter shall be given the opportunity to respond in writing to the investigation report and to the position of the management board.

10.2 If the reporter substantiates that the investigation report or the position contains material inaccuracies, the management board shall assess this and respond to it substantively. If necessary, an additional investigation shall be conducted. The articles of this policy shall apply mutatis mutandis to this additional investigation.

Chapter 3 – External reporting

Article 11. External report

11.1 A suspicion of wrongdoing may also be reported externally to an authority as defined in this policy. The websites of these authorities contain information about the reporting procedure. The reporter may make the external report to the authority that, in their opinion, is most suitable for the nature of the report.

Chapter 4 – Protection against detriment

Article 12. Protection of the reporter and persons involved

12.1 During and after the handling of the report, the reporter shall not be subjected to detriment by Hazeleger Kaas B.V., provided that, when making the report, the reporter had reasonable grounds to believe that the reported information was correct.

12.2 The reporter shall also not be subjected to detriment by Hazeleger Kaas B.V. after any public disclosure of the report, provided that the reporter has complied with the conditions laid down in the Whistleblowers Protection Act for such disclosure.

12.3 Hazeleger Kaas B.V. shall not subject the reporter’s advisor, the confidential advisers or the investigators to detriment because of their involvement in the implementation of this policy.

12.4 A person involved who gives a statement or provides documents in the course of the investigation shall not be subjected to detriment because of giving that statement or providing those documents.

Article 13. Definition of detriment

13.1 Detriment as referred to in Article 12 includes, in any event:

- dismissal or suspension;
- the imposition of a fine as referred to in Article 7:650 of the Dutch Civil Code;
- demotion;
- withholding of promotion;
- a negative assessment;
- a written reprimand;
- transfer to another establishment or position;
- discrimination;
- intimidation, bullying or exclusion;
- defamation or slander.

13.2 Detriment also exists in the event of a threat of detriment or an attempt to cause detriment.

13.3 A person who believes that they have been subjected to detriment in connection with making a report or publicly disclosing a suspicion of wrongdoing may report this to the management board or the confidential advisers and request that they investigate the alleged detriment.

13.4 The reporter may request the Dutch Whistleblowers Authority to investigate the manner in which Hazeleger Kaas B.V. has treated them following the report of a suspicion of wrongdoing.

Chapter 5 – Final provisions

Article 14. Amendment of the policy

The management board of Hazeleger Kaas B.V. is authorised to make amendments to this policy. Amendments shall enter into force on the date specified in the amendment.

Article 15. Entry into force

This policy enters into force on 1 January 2025 and replaces all previous versions of the whistleblower policy of Hazeleger Kaas B.V.