

BAS Whistleblower Policy

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1 Introduction to BAS Whistleblower Policy

To ensure compliance with internal and external regulations, and to encourage integrity within BAS Group BV and its affiliated subsidiaries (hereinafter referred to as: “BAS”), BAS is committed to preventing any (potential threats of) violations regarding values and regulations. For those (risks of) violations that do occur, it is essential for them to be identified, clarified and eliminated.

- Any (suspected threats of) violations by BAS Employees, partners or stakeholders can be reported digitally or in writing via our whistleblower form, or verbally, in person on BAS’s premises while at work at any time;
- The information we receive from anyone reporting violations will be thoroughly investigated and resolved depending on the type of violation;
- The whistleblower scheme ensures that both Reporters and involved persons are protected. An investigation will only be launched after a very careful investigation of the facts has been carried out to establish a reasonable suspicion of a violation of the regulations. The entire process is strictly confidential, fair and carefully executed.

This policy provides insight into the most important principles, procedures and reporting channels with regard to reporting a violation, as well as the various roles and responsibilities within that process.

1.1 Who does this policy apply to?

Reports can be made by any natural person in a working relationship with BAS.

There is a working relationship if the Reporter:

- is (has been, or will be) employed by a BAS organisation in which the situation has arisen; or
- works (or has worked) there; for example, as a self-employed person, temporary worker, intern or volunteer; or
- is (or has been) an applicant to work there; or
- is directly related to a BAS organisation in which the situation has arisen/is continuing through his/her own work.

1.2 How can Reporter submit a Report?

BAS offers Reporters various options for submitting a Report. A Reporter is authorised to submit a written and/or verbal Report either physically and/or online.

To submit your written Report by e-mail, please address your Report to: whistleblowing@basgroup.com.

To submit your written Report online, go to www.basgroup.com/ethics. You can complete an online whistleblower form there.

To submit a written Report on paper, address your Report to:

BAS Whistleblower reporting procedure
for the attention of:
R.W. aan den Toorn
Mac. Arthurweg 2
5466 AP Veghel
The Netherlands

If you decide to submit a written Report, please be as precise as possible when describing what your Report is about, the BAS organisation and/or person it concerns, and in what capacity you are submitting the Report.

You also have the option of submitting your Report *in person during an interview* at our office. Please make an appointment at our head office reception. We will make sure you receive an answer as soon as possible. An extensive interview report will be drawn up or a recording will be made (after permission) of the meeting. If the interview is transcribed, the Reporter has the right to review it afterwards in order to assess whether the interview report accurately describes the Report.

If you want to submit a Suspicion of Misconduct *anonymously* due to, for example, compelling circumstances, you can do this anonymously with our internal Independent officer. This Report must contain at least the date of the Report and the description of the alleged Misconduct, stating where and when the incident took place and the possible “persons directly involved”. Any Reporter who submits an anonymous Report must be aware that he/she cannot be informed.

2 Reporting Misconduct

2.1 What and when to Report?

Reporters can make Reports regarding:

- An act or omission in which the public interest is at stake should there be a (risk of a) violation of a legal regulation or internal regulation that is based on a concrete obligation and/or that has been established on the basis of a legal regulation by an Employer;
- A danger to public health, the safety of persons, damage to the environment or the proper functioning of a public service or company due to an improper act or omission, and/or of a Violation or a threat of Violation of EU law.

By definition, when an act or omission has a pattern or structural character, or is serious or extensive, the public interest is at stake. The reporting procedure is therefore not intended for dealing with simple personal disputes with your Employer, such as a supervisor taking decisions about your work that you do not agree

with, or Misconduct unrelated to your work at BAS. In such cases, please contact your supervisor, manager and/or a BAS board member.

(Danger of) potential Misconduct can be reported at any time. The internal reporting procedure is accessible to all natural persons in a work-related context so they can report Misconduct that they (prefer not to) report to their manager.

2.2 Engaging a confidential advisor

Any Employee (Please note: this does not apply to every Reporter) can consult an advisor in confidence about a Suspicion of Misconduct.

The Employee can request support from the confidential adviser in order to obtain information, advice and support regarding the Suspicion of Misconduct or irregularity. The confidential adviser does not receive reported complaints, he/she is actually only engaged for assisting those in need (especially Employees) with (their) problems.

Confidential adviser contact details

Name: Moniek van den Berg

Organisation: BakxWagenaar

E-Mail: vertrouwenspersoon@bakxwagenaar.com

Tel: +31 (0)492 218800 / +31 (0)6 38183258

The confidential adviser will treat your data confidentially and will not share any information about your Report without your explicit permission. If desired, the confidential adviser can also be used to protect the identity of the Employee. In this case, the confidential adviser will act as a conduit for the Report and ensure the name of the Employee does not become (unnecessarily) known within the Organization.

Note: The confidential adviser only represents the interests of the Employee and does not decide whether an investigation will be launched into the Report, and he/she will never conduct this investigation.

A Reporter can also request advice from the support department of the Klokkeluiders [Whistleblowers Authority] for information, advice and support regarding the Suspicion of Misconduct.

Contact

T: 088 – 133 10 00 (general number)

E-mail: contact@huisvoorklokkeluiders.nl

Visiting address

Muzenstraat 89

2511 WB The Hague

The Netherlands

3 Processing a Report

3.1 Who processes a Report?

A Report of Misconduct within BAS is processed by the designated internal Independent officer. This is:

Mr R.W. aan den Toorn

Legal Counsel and data protection officer

If, for any reason, you do not wish to submit your Report to Mr R.W. aan den Toorn, you are advised to contact a BAS director, our external Confidential Adviser, or the reporting authority of the Huis voor Klokkenuiders [Whistleblowers Authority].

3.2 Procedure after Report has been received

Upon receiving a Report, the Reporter will receive a confirmation of receipt within 7 days. Subsequently, the Independent officer starts assessing the admissibility of the Report and the validity of the Report. Should the Reporter fail to fulfil the requirements laid out above, the Reporter will receive a message about this together with advice on the options he/she has regarding the Report.

In the event the Reporter was authorised to make a Report and the Report falls within the scope of that which is laid down in the law, BAS will conduct a further investigation into the Report. More information about how the investigation will continue from there can be found in Para 3.5.

3.3 Core principles

The Policy is based on six principles: the protection of confidentiality, the prohibition on disadvantage, the prohibition of silence clauses, anonymous reporting, legal protection for Reporters, and the protection of the accused.

3.3.1 Report confidentially

Report confidentially is a key point of our Policy. The designated Independent officer will ensure any information concerning the Report will be stored in such a way that only those involved in the investigation into the Report can gain access to the Report data, and to ensure it is processed confidentially. The identity of the Reporter shall be treated confidentially and protected during every part of the internal reporting procedure. The identity of the Reporter shall not be disclosed without his/her express consent, this unless a statutory regulation, investigation by a competent authority, or legal proceedings oblige the identity to be disclosed. If this is the case, BAS will inform the Reporter of this in writing stating the reasons for disclosure. BAS ensures that all those involved in the investigation process adhere to this duty of confidentiality.

In any case, confidential information is considered to be any information about the identity of a Reporter, the person to whom the Misconduct is attributed, anybody associated with that person, information that can be traced back to them, and information about a trade secret.

3.3.2 Prohibition on disadvantage

BAS will ensure any Reporter who has submitted a Report in accordance with Paragraph 3.3.5 is protected against disadvantage. The prohibition on disadvantage also applies to those who assist Reporters (such as a confidential adviser or trade union representative), internal investigators, and those who process an internal Report and any third parties who may get involved (for example, a colleague or family member who is connected to a Reporter and who may be disadvantaged in his/her work).

3.3.3 Prohibition on silence clauses

BAS is not allowed to use silence clauses. Any silence clauses in place are considered invalid if they limit or deprive Reporters of the right to disclose Misconduct.

3.3.4 Anonymous reporting

BAS offers Reporters an opportunity to submit their Report anonymously. Nevertheless, BAS encourages Reporters to disclose their identity when reporting an act of Misconduct, or at least to provide contact details to facilitate the further processing and investigation of the Report. BAS would like to point out to Reporters that BAS cannot contact Reporters if they do not provide contact details. It will also be more difficult to guarantee the protection of the person if his/her identity is unknown. This may result in BAS not being able to conduct any further investigation into the Report.

3.3.5 Legal protection for Reporters

This Policy offers protection against Reporters who report in good faith. A Report is deemed to have been made in good faith if the Reporter had reasonable grounds to believe that the information was true at the time of the Report. If it later turns out that the information was incorrect, but the Report was made in good faith, the Reporter is still protected against disadvantage. Reporters who knowingly Report incorrect or misleading information are not protected. Intentionally misusing the BAS whistleblower policy may lead to disciplinary action.

3.3.6 Protection of the accused

BAS is keen to ensure the right of its Employees to privacy is carefully considered when a Report of Misconduct relating to one of its Employees is submitted.

The person under investigation will be notified of this and will be informed of the reason for the investigation, if this is appropriate in the circumstances.

If after investigation it appears that no measures need to be taken against a person to whom the Report related, BAS will protect this person against any adverse consequences. This also applies to those against whom a Report has been made in bad faith.

3.4 Substantiation of the Report

It is essential that Reporters submit a well-substantiated Report to BAS in order to ensure the Misconduct can be assessed and investigated as well as possible. BAS encourages Reporters to substantiate their Report with documentary evidence. BAS may refrain from investigating if the Report is unfounded and/or if it is not possible to collect further information.

3.5 The investigation process

Every Report BAS receives is taken seriously. This does not mean that every Report will (automatically) lead to an investigation. As soon as the Report is received, several options are available. The Report can immediately lead to a factual investigation, to a preliminary investigation to determine whether an investigation of the facts is necessary, or a decision that no (preliminary) investigation is necessary. The Independent officer shall assess what to do with the Report.

BAS will provide the Reporter, within a reasonable period of time (max. 3 months) after confirmation of receipt of the Report, any and all information about the assessment and how the Report has been or will be followed up.

3.5.1 Conditions relating to the first assessment

BAS uses the following conditions to determine what will be done with the Report for the first assessment:

Review the Report

Nature of the suspected Misconduct

- Is it something that can/should be reported via the reporting procedure?
- What sort of Misconduct does the Report relate to?
- Could it be a criminal offence?
- Are there any external authorities or inspections that can play a role in this?

Admissibility

- Does the alleged Misconduct fall under the responsibility of the organisation?
- Is the organisation authorised to investigate the alleged Misconduct?
- Are there more appropriate procedures for the reported problem, such as an appeal or complaints procedure?

Gravity of the offence

- The gravity of the offence can be determined based on:
 - The offence itself;
 - The context in which the offence took place;
 - The (position of the) person to whom the Report relates;
 - Potential danger, social or political sensitivity.

Validation

- Are there sufficient starting points for an investigation?
- Is sufficient information available?
- Is additional information available?
- Are there good investigative opportunities?

Position of the Reporter

- How much insight did the Reporter actually have into the suspected Misconduct?
- How much knowledge does the Reporter have?
- Can the Reporter provide more information?
- How reliable is the Report?

Position of the person the Report concerns

- Who is the possible perpetrator of the suspected Misconduct?
- Was this person able to commit the suspected Misconduct? For example, because of the workplace, location at a certain time period, type of work, type of position, or personal circumstances?

Credibility/probability

- What is the relationship between the information in the Report and the facts and circumstances known to the organisation?
- Is it possible that the suspected Misconduct occurred?
- Can the suspected Misconduct be ruled out with certainty?

3.5.2 Preliminary investigation

If a Report provides insufficient information to make a substantiated decision about whether or not to start an investigation of the facts, a limited, rapid preliminary investigation is carried out. This makes it possible for a better estimation of the seriousness of the Report and the underlying problem to be carried out.

A preliminary investigation could alarm certain people, possibly resulting in the destruction of evidence or the coordination of statements. BAS is therefore committed to ensuring the preliminary investigation takes place quickly, limiting it to a period of four weeks. The outcome of the preliminary investigation is always recorded in writing. BAS can take the decision to not conduct a further investigation of the facts after the preliminary investigation. In that case, the Reporter will be informed about this decision immediately. BAS will provide the reasons for the decision and provide the Reporter with an opportunity to provide additional information within a certain period. BAS also informs the person(s) involved that a preliminary investigation has been initiated against him/her/them and whether or not a further investigation of the facts will be carried out.

If a decision not to proceed with an investigation of the facts has been taken, BAS will still determine whether appropriate measures should be taken as a result of the Report to prevent risks and/or similar situations occurring in the future.

3.5.3 Investigation of the facts

During the investigation of the facts, BAS is committed to securing all the associated data, taking disciplinary measures, and if necessary, making a declaration or submitting a report to an authority or inspectorate, and providing adequate communication to the Reporter and any other parties involved. The investigation of the facts is focused on finding the truth; BAS is committed to assessing which facts can and cannot be established and will use the adversarial process for this.

The investigation of the facts contains the following components: the reason and purpose of the investigation, a clear delineation of the investigation (possibly by means of an investigation protocol to serve as a framework for the investigation), the investigation question(s), the investigation method(s), the required investigation capacity and expertise, the estimated duration of the investigation, agreements about what to do if there is an expectation that a deadline will be missed, and an estimate of the costs and/or hours (especially when external parties are involved).

BAS will make a judgement based on the investigation report. If a case of Misconduct is proven, BAS will put an end to the Misconduct, sanction any responsible parties, and take measures to prevent the Misconduct from occurring again.

3.5.4 Cooperation

Anyone in a working relationship with BAS is obliged to fully cooperate with the investigation as soon a Report has been submitted. The investigators can view and request any and all documents from within the organisation that they could reasonably consider necessary for the investigation.

3.5.5 Feedback to the Reporter and person concerned

The Reporter will be informed of the results of the investigation, including any measures that have been taken, no later than three months after submitting his/her Report. The person concerned will also be informed of the outcome of the investigation and the measures that will be taken, and this no later than three months after the Report has been submitted.

3.5.6 Disagreement with the Report

If the Reporter is reasonably of the opinion that the person who processed the original Report has not exercised due care and attention, and/or has not acted adequately, the Reporter can turn to an external reporting authority, such as the Huis voor Klokkenuiders [Whistleblowers Authority].

3.6 Internal and external communication

BAS only informs its Employees that an investigation has taken place (and what the outcome was) if the privacy of the parties involved allows this. BAS is as open as possible in this communication.

3.7 Registration of Reports

BAS has set up a register in which all Reports will be registered. The details of a Report in the register will be destroyed if it is no longer necessary to keep them in order to comply with legal requirements. The register is only accessible to authorised employees.

3.8 Alternative external reporting channels

BAS encourages Reporters to submit a Report of Suspicion of Misconduct directly to BAS before doing so via an external reporting authority. However, this Policy does not affect the Reporter's right to turn directly to an external reporting authority such as the Huis voor Klokkenuiders [Whistleblowers Authority].

Appendix 1 Terminology

The following definitions are applicable in this policy:

(The) Policy	The BAS Whistleblower Policy;
Reporter	A natural person who submits a Report or discloses a Suspicion of Misconduct in the context of his/her work-related activities;
Report(s)	Report of a Suspicion of Misconduct;
Misconduct	a. a Breach or a threat of Breach of EU Law, or b. an act or omission in which the public interest is at stake in the event of: 1°. a (risk of a) Violation of a legal regulation or internal regulation that is based on a concrete obligation and/or that has been established on the basis of a legal regulation by an Employer;, or 2°. a danger to public health, the safety of persons, damage to the environment or the proper functioning of a public service or company due to an improper act or omission. In any case, the public interest is at stake if the act or omission only affects more than the Reporter's personal interests, there is either a pattern or structural character, and/or the act or omission is serious and/or extensive;
Independent officer	Mr R.W. aan den Toorn;
Directive	Directive EG No 2019/1937 of the European Parliament and of the Council of 23 October 2019 (PbEU 2019, L 305);
Violation of EU law	An act or omission that: a. is unlawful and relates to European Union acts and policy areas within the intended material scope of <u>Article 2 of the Directive</u> : or b. undermines the purpose or application of the directives contained in the EU laws and policies contained within the intended material scope of <u>Article 2 of the Directive</u> :

- public contracts;
- financial services, products and markets, prevention of money laundering and financing terrorism;
- product safety and product compliance;
- transport safety;
- environmental protection;
- radiation protection and nuclear safety;
- food and pet food safety, animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and personal data and network security information systems;
- infringements intended to harm the financial interests of the EU as referred to in Article 325 of the Convention and related to the functioning of the European Union;
- infringements intended to harm the internal market (as referred to in Article 26, Paragraph 2 of the Convention and related to the functioning of the European Union);

Suspicion of misconduct The suspicion of a Reporter that, within the organisation in which he/she works, there is some form of Misconductor if he/she has worked at another organisation and come into contact with that organisation through his/her work, there is a case of Misconduct insofar as the suspicion is based on reasonable grounds, arising from the knowledge that the Reporter has gained from his/her Employer or arising from the knowledge the Reporter has acquired through his/her work at another company or organisation;

Employer Anyone who has work performed or has had work performed pursuant to an employment contract under civil law or an appointment under public law, or anyone who has work performed or has had work performed other than as part of an employment relationship;

Employee: Anyone who performs work pursuant to an employment contract under civil law or an appointment under public law, or anyone who otherwise performs work in a subordinate relationship for remuneration.

Wet bescherming [Whistleblower Protection Act]

klokkenluiders

In the event of a conflict occurring between the terms above and the definition found in the Wet bescherming klokkenluiders [Whistleblower Protection Act], the Wet bescherming klokkenluiders definition will prevail. This Policy also takes into account Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (PbEU 2019, L 305).