

## Summary of BAS Whistle-blowing Policy

### What is BAS's whistle-blowing procedure?

The whistle-blowing procedure is an internal reporting procedure for reporting (suspected) wrongdoing:

- An act or omission in which the public interest is threatened by a breach or risk of breach of a statutory regulation or internal rules involving a concrete obligation which have been adopted by an Employer pursuant to a statutory regulation;
- Danger to public health, the safety of persons, damage to the environment or to the proper functioning of the public service or a business as a result of improper acts or omissions;
- A breach or risk of breach of Union law.

### To whom does the whistle-blowing procedure apply?

Reports can be made by natural persons with a work-based link to BAS.

A work-based relationship exists if the person making the report:

- is, has been or will be employed at a BAS organisation where the situation occurs; or
- works or has worked there as a freelance contractor, temporary worker, intern or volunteer, for example; or
- if the person making the report is or has been a job applicant; or
- has a direct link to a BAS organisation where the situation occurs through their own work.

### Why do we have a whistle-blowing procedure?

To maintain integrity and compliance with internal and external rules within BAS Group B.V. and its affiliated subsidiaries, BAS is committed to preventing (potential threats of) violations of values and rules. For those (risks of) violations that nonetheless occur, it is essential that they are identified, clarified and eliminated.

### How to submit a report

A person making a report is entitled to submit their report both in writing and verbally and both physically and online.

#### In writing

- Online: via the website [www.basgroup.com/ethics/](http://www.basgroup.com/ethics/)
- By post: write a letter  
PERSOONLIJK EN VERTROUWELIJK  
BAS Group B.V. | Meldprocedure klokkenluiders BAS  
Attn. R.W. aan den Toorn  
Mac Arthurweg 2  
5466 AP Veghel, The Netherlands

- E-mail: [whistleblowing@basgroup.com](mailto:whistleblowing@basgroup.com)
- Anonymously: via the website or by post (see contact details below left)

#### Verbally:

- In a meeting at the office: make an appointment with the official R.W. aan den Toorn  
Mac Arthurweg 2  
5466 AP Veghel, The Netherlands

### Support from confidential counsellor

An Employee (= not every Person Making a Report) may consult a *confidential counsellor* for information, advice and support regarding suspected wrongdoing or irregularity. Contact details can be found under 'Before submitting a report' at [www.basgroup.com/ethics/](http://www.basgroup.com/ethics/).

### What is the procedure following the receipt of a report?

1. The person making a report will receive an acknowledgement of receipt within 7 days.
2. The official will start the assessment of the admissibility of the report and its validity.
3. The report may lead directly to a fact-finding investigation, to further preliminary investigation or to the decision that no (preliminary) investigation is required. The official will make this assessment.
4. BAS will provide the person making the report with information about the assessment and how the report has been or will be followed up within 3 months after sending the acknowledgement of receipt.

### Core principles when dealing with a report

BAS will ensure the preservation of confidentiality, the prohibition on disadvantage, the ban on non-disclosure clauses, anonymous reporting, the legal protection of persons making a report and the protection of accused persons.

### External reporting channels

BAS encourages persons making a report to report (a suspicion of) wrongdoing directly to BAS before reporting it to an external reporting channel. However, this does not detract from the person's right to go straight to an external reporting channel such as the Huis voor Klokkenluiders.

The detailed whistle-blowing policy can be found at: [www.basgroup.com/ethics/](http://www.basgroup.com/ethics/).

## Summary of BTS Whistle-blowing Policy

### What is BTS's whistle-blowing procedure?

The whistle-blowing procedure is an internal reporting procedure for reporting (suspected) wrongdoing:

- Breaches of criminal law;
- Breaches punishable by a fine (i.e. administrative offences) if the violated standard serves to protect life, limb or health or to protect the rights of Employees or their representative bodies;
- An act or omission in which the public interest is threatened by a breach or risk of breach of a statutory regulation or internal rules involving a concrete obligation which have been adopted by an Employer pursuant to a statutory regulation;
- All breaches of federal and state laws introduced to implement certain European Regulations, as well as breaches of directly applicable EU legal acts in various fields;
- Breaches that come under § 4d paragraph 1 sentence 1 of the Wet toezicht financiële diensten (Financial Services Supervision Act), unless something else follows from § 4 paragraph 1 sentence 1;
- Breaches of tax law.

### To whom does the whistle-blowing procedure apply?

Reports can be made by natural persons with a work-based link to BTS.

A work-based relationship exists if the person making the report:

- is, has been or will be employed at a BTS organisation where the situation occurs; or
- works or has worked there as a freelance contractor, temporary worker, intern or volunteer, for example; or
- if the person making the report is or has been a job applicant; or
- has a direct link to a BTS organisation where the situation occurs through their own work.

### Why do we have a whistle-blowing procedure?

To maintain integrity and compliance with internal and external rules within BTS, BTS is committed to preventing (potential threats of) violations of values and rules. For those (risks of) violations that nonetheless occur, it is essential that they are identified, clarified and eliminated.

### How to submit a report

A person making a report is entitled to submit their report both in writing and verbally and both physically and online.

#### In writing

- Online: via the website [www.basgroup.com/ethics/](http://www.basgroup.com/ethics/)

- By post: write a letter  
PERSÖNLICH UND VERTRAULICH  
BTS GmbH & Co. KG | Hinweisgeber-Meldeverfahren  
Attn. E. Cozza  
Berliner Str. 77  
44143 Dortmund, Germany
- E-mail: [whistleblowingBTS@bts-daf.de](mailto:whistleblowingBTS@bts-daf.de)
- Anonymously: via the website or by post (see contact details below left and above)

#### Verbally:

- In a meeting at the office: make an appointment with the official E. Cozza  
Berliner Str. 77  
44143 Dortmund, Germany

### What is the procedure following the receipt of a report?

1. The person making a report will receive an acknowledgement of receipt within 7 days.
2. The official will start the assessment of the admissibility of the report and its validity.
3. The report may lead directly to a fact-finding investigation, to further preliminary investigation or to the decision that no (preliminary) investigation is required. The official will make this assessment.
4. BTS will provide the person making the report with information about the assessment and how the report has been or will be followed up within 3 months after sending the acknowledgement of receipt.

### Core principles when dealing with a report

BTS will ensure the preservation of confidentiality, the prohibition on disadvantage, the ban on non-disclosure clauses, anonymous reporting, the legal protection of persons making a report and the protection of accused persons.

### Alternative external reporting channels

Persons making a report at BTS may only contact an external reporting channel if they fear reprisals, fear that the report will not be handled properly internally, or believe that the report has not been resolved properly internally. BTS therefore encourages persons making a report to report (suspected) wrongdoing directly to BTS internally in accordance with the Hinweisgeber-Meldeverfahren.

The detailed whistle-blowing policy can be found at: [www.basgroup.com/ethics/](http://www.basgroup.com/ethics/).