

BAS/BTS Whistle-blowing Policy

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1 Introduction to BAS/BTS Whistle-blowing Policy

In order to maintain integrity and compliance with internal and external rules within BAS Group B.V. and its affiliated subsidiaries (including German BTS companies), BAS/BTS (hereinafter: '**BAS**') strives to prevent (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.

- Any (suspected risks of) violations by BAS's Employees, partners or stakeholders can be reported digitally or in writing via our whistle-blower form or verbally in a meeting at the BAS premises by persons with a work-based link at any time;
- The information we receive from Persons Making a Report is thoroughly investigated and resolved in accordance with the type of violation;
- The whistle-blowing scheme ensures that both Persons Making a Report and persons involved are protected. An investigation is launched only after a very careful preliminary investigation of the facts and a reasonable suspicion of a breach of the rules. The entire process is strictly confidential and fair, and is conducted with care.

This Policy provides insight into the main principles, the approach adopted and the reporting channels regarding the reporting of Wrongdoing and the various roles and responsibilities within that process.

Differences between the Netherlands and Germany

In principle, this Policy applies to all BAS (and BTS) companies, regardless of whether the business unit in question is located in the Netherlands or in Germany. Nevertheless, there are sometimes (minor) differences in laws and regulations between the two countries, which result in certain terms, contact persons or reporting channels being different.

We have taken this into account in this Policy, by indicating in places where these differences apply whether something applies to a "Dutch BAS company" or to a "German BAS company". For the sake of clarity, we have done so in the form of tables as much as possible. In addition, we have also made a distinction in the glossary of terms of Appendix 1 between: [Module A Glossary of Terms for Dutch BAS companies](#), and [Module B Glossary of Terms for German BAS companies](#).

When reading this Policy therefore please bear in mind these 'local' differences, which depend on the location of the BAS company in question.

1.1 Who does this Policy apply to?

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 company 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 company where the situation occurs through their own work.

1.2 How can Persons Making a Report submit a Report?

BAS offers Persons Making a Report several options 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.

Online

To submit your written Report online, go to the website <https://basgroup.com/ethics/>. You can fill in an online whistle-blower form here.

By post

Dutch BAS company	German BAS company
Your written Report(*) <u>by post</u> should be addressed to: PERSOONLIJK EN VERTROUWELIJK BAS Group B.V. Meldprocedure klokkenluiders BAS Attn. R.W. aan den Toorn Mac. Arthurweg 2 5466 AP Veghel The Netherlands	Your written Report(*) <u>by post</u> should be addressed to: PERSÖNLICH UND VERTRAULICH BTS GmbH & Co. KG Hinweisgeber-Meldeverfahren Attn. E. Cozza Berliner Str. 77 44143 Dortmund Germany

By e-mail

Dutch BAS company	German BAS company
Your written Report(*) <u>by e-mail</u> should be addressed to: whistleblowing@basgroup.com .	Your written Report(*) <u>by e-mail</u> should be addressed to: whistleblowingBTS@bts-daf.de .

(*) for all written Reports, we ask you to indicate as precisely as possible what your Report is, which BAS company and/or person involved it relates to, and in what capacity you are submitting the Report.

In person

We also offer you the option of submitting your Report *in a meeting* at our office. To do this, make an appointment with the relevant official. Preferably do this by e-mail to whistleblowing@basgroup.com (Netherlands) and whistleblowingBTS@bts-daf.de (Germany) respectively, or make an appointment via the contact and address details shown below. We will then ensure that you are contacted soon. Detailed minutes of this meeting or a recording (after permission) will be produced. If the meeting is recorded in writing, the Person Making the Report has the right to review this afterwards in order to assess whether the minutes accurately describe the Report.

Dutch BAS company	German BAS company
Mr R.W. aan den Toorn Mac. Arthurweg 2 5466 AP Veghel The Netherlands	Ms E. Cozza Berliner Str. 77 44143 Dortmund Germany

Anonymous reporting

If you wish to report a Suspicion of Wrongdoing *anonymously* due to significant circumstances, for example, you can do so to our internal Independent Officials. This Report must contain at least the date of the Report and a description of the alleged Wrongdoing, stating where and when the incident occurred and the possible 'persons directly involved'. The Person Making the Report who makes an anonymous Report should be aware that they cannot receive information.

2 Reporting Wrongdoing

2.1 What and when to report?

Dutch BAS company	German BAS company
For Dutch BAS companies, Persons Making a Report can make Reports concerning: <ul style="list-style-type: none"> An act or omission in which the public interest is threatened by a breach or risk of breach of 	For German BAS companies, Persons Making a Report can make Reports concerning: <ul style="list-style-type: none"> Breaches of criminal law: This covers any criminal norm under German law.

<p>a statutory regulation or internal rules involving a concrete obligation which have been adopted by an Employer pursuant to a statutory regulation;</p> <ul style="list-style-type: none"> • A danger to public health, to the safety of persons, of 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 a Breach of Union Law. 	<ul style="list-style-type: none"> • 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.
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When an act or omission has a pattern or structural character or is serious or extensive, the public interest is threatened by definition. The reporting scheme is therefore not intended for simple personal disputes with your Employer such as management making a decision concerning your work with which you do not agree or Wrongdoings that are unrelated to your work at BAS. In such cases, please contact your manager and/or a BAS director.

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

2.2 Involving a confidential counsellor

A BAS Employee (note: this therefore does not apply to every Person Making a Report and also not to Employees who work for a German BAS company) may consult an adviser in confidence about a Suspicion of Wrongdoing.

The BAS Employee may ask the confidential counsellor for information, advice and support regarding the Suspicion of Misconduct or an irregularity. The confidential counsellor does not receive the complaints that are reported, but sits in the path prior to this to provide support (especially to Employees) with (their) problems.

Contact details of the Dutch confidential counsellor

Name: Moniek van den Berg
Organisation: BakxWagenaar
E-mail: vertrouwenspersoon@bakxwagenaar.com
Tel: +31 (0)492 218800 / +31 (0)6 38183258

This confidential counsellor will keep your details confidential and will not share any information about your Report without your explicit consent. The confidential counsellor can also be used to protect the Employee's identity if required. The confidential counsellor then acts as a conduit for the Report and ensures that the Employee's name does not become (unnecessarily) known within the organisation.

Please note! The confidential counsellor only represents the Employee's interests and does not decide whether the Report will lead to an investigation and never carries out this investigation themselves.

3 Handling of Report

3.1 Who deals with a Report?

A Report of Wrongdoing is dealt with within BAS by its designated internal Independent Officials. These are:

Dutch BAS company	German BAS company
Mr R.W. aan den Toorn <i>Company lawyer and data protection officer</i>	Ms E. Cozza <i>Business Support</i>

If, for any reason, you do not consider it desirable to make your Report to Mr R.W aan den Toorn or Ms E. Cozza, we recommend that you contact the BAS directors, our external Dutch confidential counsellor (this applies to BAS Employees) or one of the external reporting channels.

3.2 Procedure following receipt of a Report

Following receipt of a Report, the Person Making a Report will receive an acknowledgement of receipt within 7 days. The Independent Official will then start the assessment of the admissibility of the Report and its validity. If the Person Making a Report does not meet the aforementioned requirements, the Person Making a Report will be notified of this with advice about where the Person Making a Report could potentially submit their Report.

If the Person Making a Report was entitled to submit a Report and the Report falls within the scope of the term as specified in the Act, BAS will investigate the Report further. Details on what form this further investigation takes can be found in paragraph 3.5.

3.3 Core principles

The Policy is based on six principles, inter alia: the protection of confidentiality, the prohibition on disadvantage, the ban on non-disclosure clauses, anonymous reporting, legal protection for Persons Making a Report and the protection of accused persons.

3.3.1 Confidential handling of Report

Handling a Report confidentially is a core part of our Policy. The designated Independent Official shall ensure that information concerning the Report is stored in such a way that only the persons involved in the investigation of the Report have access to the information concerning the Report and treat it as confidential. The identity of the Person Making a Report is kept confidential and protected in every part of the internal reporting procedure.

The identity of the Person Making a Report shall not be disclosed without their express consent unless a statutory requirement, investigation by a competent authority or legal proceedings require the identity to be disclosed. If this is the case, BAS will inform the Person Making a Report of this in writing with the reasons given for disclosure. BAS will ensure that all those involved in the investigation process comply with this duty of confidentiality.

Information that is always confidential is information concerning the identity of a Person Making a Report, of the person accused of the Wrongdoing, with whom that person is associated, information that can be traced to this, and information concerning a trade secret.

3.3.2 Prohibition on disadvantage

BAS will protect all its Persons Making a Report who have submitted their Report in accordance with paragraph 3.3.5 from being disadvantaged. The prohibition on disadvantage also applies to those who assist Persons Making a Report (such as a confidential counsellor or trade union representative), internal investigators and those who deal with an internal Report, and third parties involved (e.g. a colleague or family member linked to a Person Making a Report who may be disadvantaged in their work).

3.3.3 Ban on non-disclosure clauses

BAS is not allowed to use non-disclosure clauses. Non-disclosure clauses made are deemed invalid if they restrict or take away the right of Persons Making a Report to draw attention to Wrongdoing.

3.3.4 Anonymous Report

BAS offers Persons Making a Report the opportunity to report anonymously. BAS nevertheless encourages Persons Making a Report to disclose their identity when reporting Wrongdoing or at least provide contact details to facilitate the further process and investigation relating to the Report. BAS would like to remind its Persons Making a Report that if they do not provide contact details, BAS cannot contact its Persons Making a Report. It will also be more difficult to ensure the protection of the person if their identity is not known. As a result, BAS may not be able to investigate the Report further.

3.3.5 Legal protection for Persons Making a Report

This Policy provides protection for Persons Making a Report who submit a Report in good faith. A Report is deemed to have been submitted in good faith if the Person Making a Report had reasonable grounds to believe that the information was true at the time of the Report. If it is later found that the information was incorrect, but the Report was submitted in good faith, the Person Making a Report is still protected from disadvantage. Persons Making a Report who knowingly report false or misleading information enjoy no protection. Deliberate abuse of the BAS whistle-blowing scheme may lead to disciplinary action.

3.3.6 Protection of accused persons

BAS believes it is very important that the right to privacy of its Employees is carefully considered at the time when a Report of Wrongdoing concerning one of its Employees is received.

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

If, after investigation, it is found that no steps need to be taken against a person to whom the Report related, BAS will protect that person from any adverse consequences. This also applies to persons against whom a Report has been made in bad faith.

3.4 Substantiation of the Report

It is essential that Persons Making a Report submit a Report which is as substantiated as possible to BAS to ensure that the Wrongdoing can be assessed and investigated as effectively as possible.

BAS encourages Persons Making a Report to substantiate their Report with documentary evidence. BAS may refrain from investigating if the Report is unsubstantiated and/or if it is not possible to gather further information.

3.5 The investigation process

Every Report that is received by BAS is taken seriously. This does not mean that every Report (automatically) leads to an investigation. Once the report is received, there are various options. The Report may lead directly to a fact-finding investigation, to further preliminary investigation to determine whether a fact-finding investigation is necessary, or to the decision that no (preliminary) investigation is required. The Independent Official makes an assessment of what to do with the Report.

BAS will provide the Person Making a Report with information about the assessment and how the Report has been or will be followed up within a reasonable period (max. 3 months) after sending the acknowledgement of receipt.

3.5.1 Conditions for initial assessment

BAS uses the conditions listed below for the initial assessment to determine what will be done with the Report:

Report Assessment

Nature of suspected Wrongdoing

- Does it relate to something that can be reported through the reporting procedure?
- What sort of Wrongdoing does it involve?
- Is it potentially a criminal offence?
- Are there any external authorities or inspectorates that can play a role in this?

Admissibility

- Is the potential Wrongdoing the organisation's own responsibility?
- Is the organisation entitled to investigate the potential Wrongdoing?
- Are there more appropriate procedures for the reported problem, such as an appeals procedure or a complaints procedure?

Severity of the matter

- The severity of the matter can be determined based on:
 - The fact itself;
 - The context in which the fact occurred;
 - The (role of the) person to whom the Report relates;
 - Potential danger, social or political sensitivity.

Verifiability

- Are there enough leads for an investigation?
- Is there enough information available?
- Is additional information available?
- Are there good options for an investigation?

Position of the Person Making a Report

- How much visibility did the Person Making a Report actually have of the suspected Wrongdoing?
- How much knowledge does the Person Making a Report have?
- Can the Person Making a Report provide more information?
- How reliable is the Report?

Position of the person involved

- Who is the potential perpetrator of the suspected Wrongdoing?

- Was this person in a position to commit the suspected Wrongdoing? For example, because of the work location, presence during a certain period, type of work, type of role or personal circumstances?

Credibility/likelihood

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

3.5.2 Preliminary investigation

When a Report provides insufficient information to make an informed decision on whether to initiate a fact-finding investigation, a limited, rapid preliminary investigation will be conducted. This allows a better assessment of the severity of the Report and the underlying problem.

A preliminary investigation could alert certain individuals, possibly resulting in the destruction of evidence or the harmonisation of statements. BAS is therefore committed to ensuring that the preliminary examination takes place quickly and does not last more than four weeks. The findings of the preliminary investigation are always recorded in writing. BAS may decide not to conduct a further fact-finding investigation after the preliminary investigation. In that case, the Person Making a Report will be informed of this decision immediately. BAS will communicate this decision with reasons and offer the Person Making a Report the opportunity to provide additional information within a specified timeframe. BAS will also inform the person(s) involved that preliminary investigations have been initiated into them, and whether or not a further fact-finding investigation will be carried out.

Should the decision be made not to proceed with a fact-finding investigation, BAS will still determine whether appropriate measures should be taken as a result of the Report to prevent risks and/or similar situations in the future.

3.5.3 Fact-finding investigation

During the fact-finding investigation, BAS will strive to ensure that information is secured, measures are taken where necessary, the Report is passed to an authority or inspectorate where appropriate, and there is adequate communication with the Person Making a Report and other persons involved. The fact-finding investigation focuses on establishing the truth. BAS will strive to determine which facts can and cannot be established and will thereby hear both sides.

The fact-finding investigation includes the following components: the reason for and purpose of the investigation, a clear delineation of the investigation, possibly by means of an investigation protocol which should serve as a framework for the investigation, the question(s) to be investigated, the investigation method(s), the required investigative capacity and expertise, the estimated duration of the investigation, agreements about a situation where a deadline is not expected to be met, and an estimate of the costs and/or hours (particularly if external parties are brought in for this purpose).

BAS will make a judgement on the basis of the investigation report. If there genuinely is Wrongdoing, BAS will ensure that this Wrongdoing ceases, sanction any responsible parties, and take steps to prevent the Wrongdoing from occurring again.

3.5.4 Cooperation

All persons in a work-based relationship with BAS are obliged to cooperate fully with the investigation as soon as a Report has been submitted. The investigators may inspect and request any documents within the organisation that they consider reasonably necessary in the context of the investigation.

3.5.5 Feedback to Person Making a Report and person involved

The Person Making a Report will be informed about the results of the investigation and any steps taken within three months of submitting their Report. The person involved will also be informed of the outcome of the investigation and the steps taken as a result within three months of the Report being submitted.

3.5.6 Disagree with the resolution of the Report?

If the Person Making a Report reasonably believes that the person who dealt with the original Report did not exercise due care and/or did not act adequately, the Person Making a Report can turn to an external reporting channel such as the Huis voor Klokkenluiders.

3.6 Internal and external communication

BAS will inform its Employees that an investigation has taken place and what the outcome was insofar as the privacy of the parties involved allows. BAS will be as open as possible in this communication.

3.7 Recording of Reports

BAS has set up a register in which all Reports are recorded. The details of a Report in the register will be deleted if they are no longer needed in order to meet legal requirements. The register can only be accessed by authorised employees.

3.8 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. If a report relates to a German BAS company, Persons Making a Report must also bear in mind that they 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. However, this Policy does not detract from the right of a Person Making a Report to go straight to an external reporting channel such as the Huis voor Klokkenluiders. Moreover, a Person Making a Report at BAS can always ask an external reporting channel for information, advice and support regarding a Suspicion of Wrongdoing.

Dutch BAS company	German BAS company
<ul style="list-style-type: none"> • Huis voor Klokkenluiders; <p><i>Contact</i> T: 088 – 133 10 00 (general number) E-mail: contact@huisvoorklokkenluiders.nl</p> <p><i>Address for callers</i> Muzenstraat 89 2511 WB The Hague The Netherlands</p>	<p><i>Please note! You may only contact an external reporting channel if you fear reprisals, fear that the report will not be handled properly internally, or believe that the report has not been resolved properly internally.</i></p> <ul style="list-style-type: none"> • Externe Meldestelle des Bundes beim Bundesamt für Justiz (§ 19 HinSchG); <ul style="list-style-type: none"> ○ Alle externen Meldungen soweit nicht eine andere externe Meldestelle nach den §§ 20 bis 23 HinSchG zuständig ist <p>For external Reporting Points for the Ministry of the Interior of North Rhine-Westphalia, please contact:</p> <ul style="list-style-type: none"> • Bundesanstalt für Finanzdienstleistungsaufsicht (BaFin); <ul style="list-style-type: none"> ○ § 21 HinSchG: • Bundeskartellamt; <ul style="list-style-type: none"> ○ § 22 HinSchG • Weitere externe Meldestellen <ul style="list-style-type: none"> ○ § 23 HinSchG

	<p><i>Contact</i> E-mail: MeldestelleHinschG@im.nrw.de</p> <p><i>Address for callers</i> Ministerium des Innern Nordrhein-Westfalen Referat 15 - Interne Meldestelle 40190 Düsseldorf</p>
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Appendix 1 - Module A Glossary of Terms for Dutch BAS companies

The following definitions apply in this policy:

(The) Policy	The BAS/BTS Whistle-blowing Policy;
Person Making a Report	A natural person who reports or discloses a Suspicion of Wrongdoing in the context of their work-related activities;
Report(s)	Report of a Suspicion of Wrongdoing;
Wrongdoing - Netherlands	<p>a. A Breach or risk of a Breach of Union Law, or</p> <p>b. an act or omission which threatens the public interest through:</p> <ol style="list-style-type: none">1. A Breach or risk of a Breach of a statutory regulation or internal rules involving a concrete obligation which have been adopted by an Employer pursuant to a statutory regulation, or2. A danger to public health, to the safety of persons, of damage to the environment or to the proper functioning of the public service or a business as a result of improper acts or omissions. <p>The public interest is in any case threatened if the act or omission does not merely affect personal interests and there is either a pattern or structural character or the act or omission is serious or extensive;</p>
Independent Official	Mr R.W. aan den Toorn (BAS The Netherlands);
Reprisal/ disadvantage	A direct or indirect act or omission which occurs in a work-related context as a result of an internal or external report or disclosure, and which results or may result in unjustified disadvantage to the person making a report;
Directive	Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (OJEU 2019, L 305);
Breach of Union Law	<p>An act or omission that:</p> <p>a. is unlawful and relates to Union acts and policy areas that fall within the material scope referred to in <u>article 2 of the Directive</u>:</p> <p>or</p> <p>b. undermines the purpose or application of the rules in Union acts and policies that fall within the material scope referred to in <u>article 2 of the Directive</u>:</p> <ul style="list-style-type: none">• government contracts;• financial services, products and markets, prevention of money laundering and terrorist financing;• product safety and product compliance;• transport safety;• protection of the environment;• 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 security of network and information systems;
- breaches affecting the financial interests of the Union referred to in article 325 of the Treaty on the Functioning of the European Union are harmed;
- Breaches relating to the internal market (as referred to in article 26(2) of the Treaty on the Functioning of the European Union);

Suspicion of Wrongdoing	A Person Making a Report's suspicion that there is Wrongdoing within the organisation in which they work or has worked or at another organisation if they have come into contact with that organisation through their work, insofar as the suspicion is based on reasonable grounds arising from the knowledge that the Person Making a Report has gained at their Employer or arising from the knowledge that the Person Making a Report has gained through their work at another company or organisation;
Employer	The entity which has work performed or has had work performed under a civil law employment contract or a public law appointment, or an entity which has work performed or has had work performed other than under an employment relationship;
Employee:	A person who performs work under a civil law employment contract or public law appointment or a person who otherwise performs work for remuneration in a relationship of subordination.
Act	Wet bescherming klokkenluiders (Protection of Whistle-blowers Act) (The Netherlands)

In the event of conflict between the above terms and the definition in the Wet Bescherming klokkenluiders, the definition in the Wet Bescherming klokkenluiders will prevail. This Policy also takes account of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (OJEU 2019, L 305).

Appendix 1 - Module B Glossary of Terms for German BAS companies

(The) Policy	The BAS/BTS Whistle-blowing Policy;
Person Making a Report	A natural person who reports or discloses a Suspicion of Wrongdoing in the context of their work-related activities;
Report(s)	Report of a Suspicion of Wrongdoing;
Wrongdoing - Germany	<p>- Breaches of criminal law: This covers any criminal norm under German law.</p> <p>- 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. These include health and safety regulations, violations of the Wet minimumloon (Minimum Wage Act) or penalty schemes that sanction breaches of obligations to provide information and clarification to works council bodies.</p> <p>- All breaches of federal and state legislation introduced to implement certain European Regulations, as well as breaches of directly applicable EU legal acts in various areas, such as: regulations to prevent money laundering and terrorist financing, product safety requirements, road safety requirements, requirements for the transportation of dangerous goods, environment-related and environmental protection requirements, radiation protection, food and feed safety, quality and safety standards for medicines and medical devices, consumer protection regulations, regulations relating to data protection and security in information technology, regulations concerning public procurement legislation, corporate accounting regulations, competition law regulations, etc.</p> <p>- 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.</p> <p>- Breaches of tax law.</p>
Independent Official	Ms E. Cozza (BTS Germany);
Reprisal/ disadvantage	A direct or indirect act or omission which occurs in a work-related context as a result of an internal or external report or disclosure, and which results or may result in unjustified disadvantage to the person making a report;
Directive	Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (OJEU 2019, L 305);
Breach of Union Law	<p>An act or omission that:</p> <p>a. is unlawful and relates to Union acts and policy areas that fall within the material scope referred to in <u>article 2 of the Directive</u>:</p> <p>or</p> <p>b. undermines the purpose or application of the rules in Union acts and policies that fall within the material scope referred to in <u>article 2 of the Directive</u>:</p>

- government contracts;
- financial services, products and markets, prevention of money laundering and terrorist financing;
- product safety and product compliance;
- transport safety;
- protection of the environment;
- 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 security of network and information systems;
- breaches affecting the financial interests of the Union referred to in article 325 of the Treaty on the Functioning of the European Union are harmed;
- Breaches relating to the internal market (as referred to in article 26(2) of the Treaty on the Functioning of the European Union);

Suspicion
organisation
of Wrongdoing

A Person Making a Report's suspicion that there is Wrongdoing within the in which they work or has worked or at another organisation if they have come into contact with that organisation through their work, insofar as the suspicion is based on reasonable grounds arising from the knowledge that the Person Making a Report has gained at their Employer or arising from the knowledge that the Person Making a Report has gained through their work at another company or organisation;

Employer

Natural persons and legal persons under public and private law, independent partnerships and other legally constituted associations of persons.

Employee:

Employees, those working for their professional training, civil servants, judges, soldiers, persons who must be considered employee-like because of their economic independence, people with disabilities working for the disabled or with another service provider.

Act

Hinweisgeberschutzgesetz - HinSchG (Germany)

In the event of conflict between the above terms and the definition in the Hinweisgeberschutzgesetz - HinSchG, the definition in the Hinweisgeberschutzgesetz - HinSchG will prevail. This Policy also takes account of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (OJEU 2019, L 305).