



eraneos

Whistleblower Protection Act

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1. The Whistleblower Protection Act

A whistleblower policy is important for several reasons:

- **To promote transparency and integrity:** A whistleblower policy encourages the reporting of possible misconduct, fraud or other unethical practices within Eraneos. This promotes our culture of integrity and transparency.
- **Minimize risk:** By having a mechanism for reporting wrongdoing, we can identify and address potential risks ourselves before they escalate and cause significant harm.
- **Protect reputation:** By responding quickly and effectively to reports of misconduct, we can protect our reputation and maintain stakeholder trust.
- **Promote work morale:** employees often feel more motivated and secure to contribute to a positive work environment when they know that concerns are taken seriously and that mechanisms are in place to address problems.

In short, a whistleblower policy is essential to ensure integrity, transparency and compliance within Eraneos and other organizations, and to minimize potential harm from unethical behavior or wrongdoing.

Wherever the masculine form is used in this regulation, the feminine, non-binary, and gender-neutral forms should also be read.

2. When is misunderstanding suspected

If you claim that there is wrongdoing within the organization in which you work or have worked, or have encounter through work, without being 100% certain of it. It is important that the suspected wrongdoing is not just 'hearsay'. A suspicion of wrongdoing must be based on 'reasonable grounds'. This means that you must have seen or experienced things yourself, and can show documents (papers, emails, photos or other evidence) on which you base your information or suspicion.

An abuse can be divided into two categories, namely a violation of a European Union regulation or directive and social abuse.

3. When is social wrongdoing?

Social wrongdoing is a situation at work that has serious consequences. According to the Whistleblower Protection Act, it involves issues that affect personal interests and have a broader effect. Thus, it is not an individual dispute. Social wrongdoing often has a pattern or is structural in nature. It may also involve a one-time act or omission that is serious or extensive. Usually social wrongdoing affects several people, occurs regularly or lasts for some time, and can have serious consequences. Consider the following situations:

- There is a threat of violation of a legal regulation or internal rules containing specific obligations established by Eraneos according to law.
- There is danger to public health.

- There is danger to the safety of people.
- There is danger of environmental degradation.
- There is danger to the proper functioning of the organization due to improper action or negligence.

Under the Whistleblower Protection Act, a violation or threat of violation of Union law is also considered wrongdoing.

4. Violations of EU law

Under the Whistleblower Protection Act, reports of wrongdoing are understood to include reports of violations (or threat of violations) of European Union (or: Union) law. These reports of violations of Union law are therefore also protected. This concerns certain directives or regulations in specific areas of Union law. These are:

- public procurement;
- financial services, products and markets, prevention of money laundering and terrorist financing;
- product safety and product compliance;
- transport safety;
- environmental protection;
- radiation protection and nuclear safety;
- food and feed safety, animal health and animal welfare;
- public health;
- consumer protection;
- protection of privacy and personal data and security of network and information systems;
- infringements affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union;
- infringements relating to the internal market (as referred to in Article 26(2) of the Treaty on the Functioning of the European Union).

5. Who can you report to?

If you suspect an irregularity, wrongdoing or violation of EU law within Eraneos, you may report it to any superior higher up in the hierarchy (the body or person who is in charge of the daily management of the organization of Eraneos.).

If you suspect that the most senior manager is involved in the wrongdoing, violation or irregularity, you can also make the report to the internal supervisory authority (the body within the employer's organization that supervises the most senior executive of Eraneos Netherlands) CEO Eraneos Oliver Vaterlaus: oliver.vaterlaus@eraneos.com / +41 (58) 4119595. Or through the external integrity confidential advisor Marlout Corba: m.corba@jccconsulting.nl / +31 (0)6 53927978.

The report may be made in writing, orally via telephone or other voice messaging systems, or upon request within a reasonable time by an on-site interview.

There is also the option of reporting (anonymously if desired) through an external link at <https://eraneos.whistlelink.com>. This tool allows you to report anonymously or not by completing a standard questionnaire, or recording a voice message. The report in Whistlelink is handled by Krista Weimer and Youandi Hoogerbrugge, both working within HRM. They ensure appropriate and careful follow-up. .

6. Internal or external reporting?

There is no obligation to report internally (to your own employer) first. You can also report directly to an external reporting channel: the House of Whistleblowers or other competent authorities. <https://www.huisvoorklokkenluiders.nl/english>.

6.1. Reporting internally first is preferred

By making an internal report, information about a wrongdoing or violation reaches the right people more quickly who can resolve these problems. In this way, we tackle abuses and violations directly at the source. In addition, this contributes to the “self-cleansing ability” of our organization: employees help prevent or correct errors and missteps, without the need for inspections or external parties.

7. Confidentiality

Should you make a report, your identity may not be revealed without consent. Any person who receives confidential information in connection with a report must keep that information confidential. Confidential information includes at least the identity of the reporter, the identity of persons named in the report, and trade secrets. If people are required by law to report certain information, this duty of confidentiality does not apply. For example, if there is a legal duty to report.

[Click here](#) for the full Whistleblower Reporting Scheme.