

# WHISTLEBLOWER REGULATION FOR REPORTING IRREGULARITIES

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## Introduction

Integrity and safety are of paramount importance within Mosadex Groep, and we take every possible measure to safeguard both. However, things can take a bad turn or may be at risk of going wrong. Of course, you can always report such concerns to your supervisor or a member of the management.

If you want to **officially report** an irregularity, a suspicion of an irregularity, or a violation of EU law within Mosadex Groep, you will find in the enclosed regulation how to proceed with officially reporting it.

This regulation offers protection to whistleblowers who report (suspected) irregularities and breaches of EU law.

This regulation is drawn up in accordance with the Whistleblower Protection Act and, therefore, contains a lot of legal terminology. For that reason, a brief explanation in plain language of the regulation is provided first, followed by the complete regulation.

## Brief explanation of the whistleblower regulation

1. **Definitions:** This section explains important terms such as 'report,' 'reporting point,' and 'irregularity,' to clarify the regulation.
2. **General Provisions:** Here, the general rules are described which are applicable to everyone who makes a report.
3. **Confidentiality:** This paragraph emphasizes the importance of confidentiality concerning reports and investigations.
4. **Internal reporting of an irregularity to the reporting point:** This section discusses how internal reports should be made and the role of the reporting point in this process.
5. **Protection:** This section highlights the protection of the whistleblower against retaliation.
6. **Information, advice, and support:** This paragraph covers how whistleblowers can receive advice and support.
7. **Investigation:** This section explains how an investigation into a report is initiated.
8. **Powers of the reporting point:** This section discusses the powers of the reporting point in the investigative process.
9. **Advisory report:** This section describes how and when the reporting point prepares an advisory report.
10. **Position:** Finally, it is explained how and when the Mosadex Groep management takes a position on the report.

# COMPLETE WHISTLEBLOWER REGULATION FOR REPORTING IRREGULARITIES

## 1. Definitions

In this regulation, the following terms are defined as follows:

- **Report:**

A report of an irregularity, a suspected irregularity, or a violation or threat of violation of EU law within Mosadex Groep.

- **Reporting point:**

An internal point where the report can be submitted and from which careful follow-up on the report is ensured. For Mosadex Groep, this is the Integrity Confidential Counselor. The Integrity Confidential Counselor can be reached via telephone at 088-9908299 and via email at [vertrouwenspersoon@mosadex.nl](mailto:vertrouwenspersoon@mosadex.nl).

- **Irregularity:**

An irregularity is:

- a violation or a threat of violation of EU law;
- an act or omission where public interest is at stake;
- a violation or a threat of violation of a legal provision or internal rules that imply a concrete obligation and have been established by an employer based on a legal provision;
- a danger to public health, safety of persons, environmental degradation, or the proper functioning of the company as a result of improper conduct or omission.

- **Suspicion of an irregularity:**

The suspicion by a reporter that within the organization where they work or have worked, there is an irregularity, provided that the suspicion is based on reasonable grounds arising from the knowledge acquired by the reporter at Mosadex Groep or from the knowledge obtained by the reporter through their work at another company or organization.

- **Violation of EU law:**

A work-related act or omission related to the violation of the following areas of EU law:

- public procurement;
- financial services, products and markets, prevention of money laundering, and counter-terrorism financing;
- product safety and compliance;
- transportation safety;
- environmental protection;

- radiation protection and nuclear safety;
  - food and feed safety, animal health and welfare;
  - public health;
  - consumer protection;
  - data protection.
- **Protected circle:**

Those for whom this reporting regulation applies, including everyone who performs work for Mosadex Groep, such as employees, temporary workers, freelancers and contractors (self-employed), shareholders, directors, customers, staff of suppliers and customers, interns, former employees, and job applicants.
  - **Reporter:**

A person from the Protected Circle who makes or has made a report in the manner prescribed by this reporting regulation.
  - **Integrity Confidential Counselor:**

The person who, by virtue of their position, is subject to a duty of confidentiality and can be consulted or approached by a reporter in confidence for a report or suspicion of an irregularity. After a report is submitted, the Integrity Confidential Counselor ensures careful follow-up. The Integrity Confidential Counselor can be reached via telephone at 088-99082993 and via email at [vertrouwenspersoon@mosadex.nl](mailto:vertrouwenspersoon@mosadex.nl).
  - **Non-retaliation clause:**

A prohibition on any form of retaliation against a reporter from the Protected Circle who has made a report, such as but not limited to suspension, dismissal, negative performance reviews, harassment, exclusion, premature termination of a contract for goods or services, or withdrawal of a license. Threatening or attempting to retaliate also falls under the non-retaliation clause. The non-retaliation clause also applies to natural and legal persons who assist a reporter.

## 2. General Provisions

- 2.1 This whistleblower regulation applies to reporters who report an irregularity.
- 2.2 Those who belong to the protected circle can make use of this whistleblower regulation and are covered by the non-retaliation clause, provided the report is made in the manner prescribed by this regulation.
- 2.3 This Whistleblower Regulation for Reporting Irregularities is accessible to everyone who belongs to the protected circle.

## 3. Confidentiality

- 3.1. Anyone involved in a report or the investigation of a suspected irregularity who obtains information that they know or reasonably should suspect to be confidential is obliged to maintain the confidentiality of that information. This does not apply if any legal provision requires them to disclose the information, or if the necessity for disclosure arises from their duties in implementing the Whistleblower Protection Act.
- 3.2. Confidential information includes, at the very least:
  - information regarding the identity of a reporter and the person to whom the irregularity is attributed or with whom that person is associated, and information that can be traced back to this;
  - information concerning a trade secret;
  - the identity of a reporter and the information by which the identity of the reporter can be directly or indirectly established, will not be disclosed without their consent.

#### **4. Internal Reporting of an Irregularity to the Reporting Point**

- 4.1 Internal reporting to the reporting point is preferred, as it allows the irregularity or breach to be addressed more quickly. Mosadex Groep has the possibility to take immediate measures to stop the irregularity or breach ("self-cleaning capacity" of the organization). If the reporter chooses to report directly externally, they miss the opportunity for an internal investigation. However, the reporter may choose to report directly to an external authority that is competent regarding the irregularity, such as an inspection service or regulator. If the reporter chooses to report directly externally, they receive the same protection as with an internal report. The reporter is advised to contact the Whistleblowers Authority before making an internal or external report.
- 4.2 The central reporting point for internal reports of irregularities for the entire Mosadex Groep is the Integrity Confidential Counselor. The reporter can indicate which counselor is preferred.
- 4.3 The report can be made by phone, email, or in a personal conversation at a location.
- 4.4 The report is recorded in the register. If desired, this can be in the form of a recording of a conversation between the reporter and the Integrity Confidential Counselor, after the reporter expressed his explicit consent.
- 4.5 After submitting the report, the reporter will receive an acknowledgment of receipt from the reporting point within seven days, which will include:
  - the date of the report;
  - the content of the report (for review by the reporter);
  - information on the availability of the report to the board or the chairman of the Supervisory Board.

## **5. Protection**

- 5.1 All reporters and anyone from the protected circle who is considering making a report or is involved with a reporter are covered by the non-retaliation clause and are thus protected against retaliation, so they always have the opportunity to report an irregularity (or suspected irregularity) within the organization or to report information about a violation or threat of violation of EU law without fear for their (legal) position.
- 5.2 Reporters cannot be held liable for, for example, defamation, disclosure of trade secrets, or infringement of copyright or confidentiality if they reasonably believed that it was necessary to disclose an irregularity or violation or threat of violation of EU law.
- 5.3 This whistleblower regulation and the non-retaliation clause are not intended for personal complaints from a reporter, nor for criticism of policy decisions or conscientious objections.
- 5.4 The reporter must not act out of personal gain; in such cases, this whistleblower regulation and the non-retaliation clause do not apply.
- 5.5 A reporter who makes a report of an irregularity, suspected irregularity, or violation or threat of violation of EU law in which they knowingly participated is not exempt from sanctions.

## **6. Information, Advice, and Support**

- 6.1 A reporter or potential reporter may request information, advice, and support from the Integrity Confidential Counselor regarding an irregularity, suspected irregularity, or violation or threat of violation of EU law.
- 6.2 Additionally, a reporter, potential reporter, and/or a person from the protected circle may seek confidential advice from an external advisor outside Mosadex Groep. A request for information, expert advice, and support from an external advisor can be made at [huisvoorklokkenluiders.nl](https://huisvoorklokkenluiders.nl). This could be, for example, a lawyer, a legal aid provider from a trade union, or a company doctor. If there are costs associated with the advice, the reporter can contact the Legal Desk of the Whistleblowers Authority to claim legal aid coverage.

## **7. Investigation**

- 7.1 After the report is submitted, the reporting point will initiate an investigation into the reported irregularity, suspected irregularity, or reported violation or threat of violation of EU law as soon as reasonably possible, unless:
  - a. the report is not based on reasonable grounds, or

b. it is clear in advance that the report does not relate to an irregularity, suspected irregularity, or violation or threat of violation of EU law as referred to in this whistleblower regulation.

- 7.2 If the reporting point decides not to initiate an investigation, the reporter will be informed in writing within two weeks of the internal report submission. This decision will be substantiated with reasons.
- 7.3 If the reporting point decides to initiate an investigation, the Integrity Confidential Counselor will inform the reporter in writing within two weeks of the internal report submission.

## **8. Powers of the Reporting Point**

- 8.1 For the purpose of investigating a report, the reporting point is authorized to request all relevant documents necessary for forming its advice. The companies of Mosadex Groep are, in principle, obliged to provide the requested information to the reporting point or to assist in obtaining it. If the requested information is not provided or is only partially provided, this will be substantiated with reasons and communicated to the reporting point.
- 8.2 For the purpose of investigating a report, the reporting point may, in any case, interview the management of the relevant companies of Mosadex Groep.
- 8.3 If the content of the information provided by the management—due to its confidential nature—must remain solely within the knowledge of the reporting point, this will be communicated to the reporting point.
- 8.4 The reporting point may engage experts to obtain the necessary information, in compliance with the provisions of paragraph 5 of this article.
- 8.5 Costs incurred by the reporting point up to a maximum of €2,500 will be automatically charged to the management of Mosadex Groep. Costs above this maximum must be submitted for approval to the management of Mosadex Groep before they are incurred.

## **9. Advisory Report**

- 9.1 The reporting point will record its findings concerning the report in an advisory report addressed to the management of Mosadex Groep as soon as possible, but no later than eight weeks after receiving the report. The advisory report will include an assessment of the validity of the report and provide recommendations to the management.
- 9.2 In exceptional cases, this period may be extended, and the reporting point will inform the reporter and the management of Mosadex Groep accordingly. However, within a

maximum of three months after the receipt of the acknowledgment, the reporter will be informed of the follow-up and any further steps.

- 9.3 The advisory report, including recommendations, will be provided to the notifier and the board of Mosadex with due regard for the confidentiality of the information provided to the reporting point and the relevant legal provisions Groep in an anonymized form, if necessary, to protect the notifier.

## **10. Position**

- 10.1 Within four weeks of receiving the advisory report from the reporting point, the reporter, the reporting point, and the person(s) to whom the irregularity, suspected irregularity, or violation or threat of violation of EU law relates will be informed in writing by or on behalf of the management of Mosadex Groep of the substantive position regarding the report. It will also be indicated what steps the report has led to or will lead to.
- 10.2 In exceptional cases, this period may be extended by a maximum of four weeks. The management of Mosadex Groep will notify the reporter, the reporting point, and the person(s) to whom the irregularity, suspected irregularity, or violation or threat of violation of EU law relates of this in writing.