



Regulation on reporting (suspected) misconduct



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This regulation sets out how whistleblowers can report (suspected) misconduct. Cosun encourages whistleblowers who have reasonable grounds to suspect misconduct within Cosun to report it. This will allow Cosun to prevent such misconduct or take measures to stop it. Cosun wants to make it clear to whistleblowers through this regulation that they will not be subjected to unfair treatment or measures against them if they report (suspected) misconduct, or suspected misconduct in good faith. Whistleblowers can - anonymously if necessary - report (suspected) misconduct within Cosun through Cosun SpeakUp. Even though Cosun SpeakUp is also accessible to whistleblowers who are also employees, they are encouraged to report such matters in principle to their supervisor or next senior supervisor where possible and appropriate.

1. Definitions

The following definitions are used in this regulation:

'advisor' a person who has a duty of confidentiality by virtue of his/her position and who the whistleblower (as defined below) can consult with in confidence about suspected misconduct.

Advisor includes in any event the contact person for reporting misconduct, (see appendixes I and II), an advisor from the advisory department of the Huis voor Klokkenluiders (Dutch Whistleblowers Authority), a lawyer and a company doctor.

'Cosun' Cosun and all companies controlled directly or indirectly by Cosun.

'employees' persons who carry out work for Cosun based on an employment contract or persons who otherwise perform work for Cosun in a subordinate relationship for remuneration (e.g. as temporary employees or paid trainees).

'whistleblowers' natural persons who have become aware of suspected misconduct within Cosun in their work-related context. This work-related context relates to future, current or past work-related activities in the public or private sector through which persons may obtain information about misconduct within Cosun, regardless of the nature of that work, and where such persons may face, for example, prejudice as defined in Article 17da of the Dutch Whistleblowers Protection Act, if they were to report such information. Such natural persons include both employees (see above) and persons who are not employees, but otherwise perform or have performed work-related activities e.g. self-employed persons, unpaid trainees and volunteers, job applicants, former employees, as well as suppliers, contractors, subcontractors (or persons working under their responsibility), shareholders, and persons in managerial bodies, such as members of an executive or supervisory board.

'misconduct' the misconduct involves:

- a. a breach or risk of a breach of Union law, or
- b. an act or omission with regard to which the public interest is at stake in connection with:
 - 1°. a breach or risk of a breach of a statutory regulation or of internal rules that impose a specific obligation and have been established by an employer on the basis of a statutory regulation; or
 - 2°. a risk to public health, public safety or the environment, or an improper act or omission that jeopardises the proper functioning of the public services or an undertaking.

A public interest is in any event at stake if the act or omission affects more than just personal interests and is either part of a pattern or structural in nature, or is serious or broad in scope.

Violation of the Cosun Principles and other rules or rules of conduct applicable within Cosun are also considered misconduct.

'breach of Union law' an act or omission that:

- a. is unlawful and relates to the Union acts and areas falling within the material scope referred to in Article 2 of EU Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 (OJEU 2019, L305); or
- b. defeats the object or the purpose of the rules in the Union acts and areas falling within the material scope referred to in Article 2 of the aforementioned Directive.

2. Seeking advice first?

2.1. Cosun realises that it can be challenging to prepare a good report. For this reason, a whistleblower, the person assisting the former and a concerned third party (as described below) have the option of consulting an advisor about (suspected) misconduct within Cosun. Cosun provides the aforementioned persons with the opportunity to consult with the contact person for reporting misconduct in the capacity as an advisor.

It is also possible to seek advice from the advice department of the Huis voor Klokkenluiders (Dutch Whistleblowers Authority), for example.

'Concerned third parties' includes:

- a. a person who is connected with the whistleblower and who could suffer a detriment at the hands of Cosun or a person or organisation with which the whistleblower is otherwise connected in a work-related context; and
- b. a legal person that the whistleblower owns, works for or is otherwise connected with in a work-related context.

3. Who can whistleblowers contact?

3.1. Report by an employee:

In principle, (suspected) misconduct should be reported by employees to the supervisor or next senior supervisor (see appendix II).

If an employee is unwilling or unable to report (suspected) misconduct to this person for any reason, the employee can turn to the contact person for reporting misconduct (see appendix I).

As further explained below, employees can in any event report (suspected) misconduct in writing, verbally by telephone or through Cosun SpeakUp (telephone, website or app).

An employee may also choose to ask to submit a report on site. If required, the contact person for reporting misconduct or another advisor can provide more information on the matter.

3.2. Report by (all) whistleblowers:

Cosun SpeakUp is available to (all) whistleblowers.

3.3. Reports submitted through Cosun SpeakUp are forwarded to the contact person for reporting misconduct. The contact person for reporting misconduct is appointed by the Executive Board after consultation with the Board of Directors, Supervisory Board and Central Works Council.

3.4. If the report concerns the contact person for reporting misconduct, the whistleblower can turn to the chairperson of Cosun's Executive Board.

4. How does Cosun SpeakUp work?

4.1. A report of suspected misconduct can be submitted through Cosun SpeakUp by telephone, web service or through the app, and it works as follows:

- the whistleblower can call the toll-free number or go to the Cosun SpeakUp web service or app and use the access code (see appendix I);
 - the whistleblower speaks/types a message and is given a unique report number, which should be remembered;
 - the recorded report is transcribed by SpeakUp, translated if necessary, and sent to the contact person for reporting misconduct (no one from Cosun will therefore hear the whistleblower's voice);
 - the contact person for reporting misconduct ensures that a response is left on the Cosun SpeakUp web service or app within seven days of the report, with the unique report number. When the whistleblower calls back or logs into the Cosun SpeakUp web service or app, the person is prompted to key in his/her unique report number;
 - o the whistleblower listens to/reads the message and then has the option to leave another message, if desired;
 - o this cycle can be repeated for as long as necessary.
- This Cosun SpeakUp is also included in appendix II.

4.2. It is important for the whistleblower to provide as much information as possible about the misconduct when submitting the report, including its cause and background. There is also an option to upload documents through the Cosun SpeakUp web service and app.

5. What happens to a report?

Report submitted by an employee to a supervisor or next senior supervisor

5.1. In principle, the supervisor or next senior supervisor should investigate the matter and, if necessary, take appropriate action to prevent or stop the misconduct. Depending on the nature of the misconduct, a decision may be made to conduct an internal or external investigation or to refer the matter to the police and/or judicial authorities.

Where possible, the employee will be informed in writing of the progress in handling the matter and the actions that have been or will be taken.

5.2. The supervisor or next senior supervisor should inform the contact person for reporting misconduct of the report and the measures taken.

Reporting the contact person for reporting misconduct

5.3. If the contact person for reporting misconduct receives a report, he/she should inform the chairperson of the Executive Board of the report received. If necessary, the chairperson of the Executive Board will decide to set up a working group to handle and investigate the report. Based on an initial assessment, this working group will decide whether and how the report will be investigated. If necessary, the working group will also advise the chairperson of the Executive Board or a manager designated by him/her on appropriate measures to prevent or stop the misconduct.

Depending on the nature of the misconduct, a decision may be made to conduct an internal or external investigation or to refer the matter to the police and/or judicial authorities.

5.4. The whistleblower should receive a response from the contact person for reporting misconduct within seven days of the date on which the report is received. After a maximum of three months after dispatch of the confirmation of receipt, the whistleblower should receive information about the assessment and, to the extent applicable, the follow up to the report.

5.5. If the report to the contact person for reporting misconduct concerns the chairperson of the Executive Board, the role of the chairperson of the Executive Board as described above in Article 5.3 of these regulations will be fulfilled by the chairperson of the Supervisory Board.

6. When and where to report externally?

6.1. Cosun encourages whistleblowers to submit an internal report as described above in the event of suspected misconduct. However, circumstances may exist under which a whistleblower may or should report suspected misconduct externally.

6.2. In the event of an external report that relates to violation of Union law, the whistleblowers may turn to the authorities as defined in chapter 1a of the Dutch Whistleblowers Protection Act. The websites of these authorities provide information on the procedure for submitting a report, the advice and support that can be obtained and the conditions under which a whistleblower enjoys protection when a report has been submitted.

6.3. In the event of an external report that relates to a suspicion of misconduct, whistleblowers may turn to a competent authority or an administrative body, department or agency, which is conducting an investigation into a suspicion of misconduct on the basis of a task or authority assigned by or under the law. In such event, the whistleblower should be informed as described in chapter 1b. of the Dutch Whistleblowers Protection Act.

6.4. It is not compulsory to report internally to Cosun first, although this is preferred and encouraged wherever possible under the Dutch Whistleblowers Protection Act.

7. Legal protection

- 7.1.** A whistleblower who has submitted a report of suspected misconduct in good faith, in compliance with the provisions of these regulations, will not be disadvantaged in any way in his/her position as a result of that report. This prohibition of a disadvantage also applies for concerned third parties (see above under 2.1). Cosun will not tolerate unfair treatment of the whistleblower and concerned third parties and will protect them from unfair treatment.
- 7.2.** Reports are treated with the utmost confidentiality. All parties involved in dealing with the report (including the members of the working group) are bound to confidentiality.
- 7.3.** Cosun will not disclose details concerning the identity of the whistleblower and the person to whom the misconduct is attributed or with whom that person is associated, information that can be traced back to them, or information concerning trade secrets without their consent. In the event of an investigation by an authority or legal proceedings, however, it may be necessary to make a statement, name the whistleblower or ask the whistleblower to provide evidence. In such situations, to the extent permitted by law, the whistleblower will be notified in advance that the identity of the whistleblower will be disclosed.
- 7.4** Information collected under this regulation may be considered personal data as referred to in the General Data Protection Regulation and other applicable law and/or regulations.

Based on the General Data Protection Regulation, whistleblowers may have the right to access, object to, correct and/or delete their personal data under certain conditions. Requests to this end can be submitted by whistleblowers to the contact person for reporting misconduct. Employees can also submit such requests to their supervisor or next senior supervisor.

If a full investigation into someone is opened, Cosun should inform that person within the time limit as required under national legislation.

No announcement shall be made to the person concerned if there is a risk of destroying evidence and/or impeding the investigation.

8. Anonymous reports

- 8.1.** Cosun wants to avoid anonymous reports wherever possible because they may complicate investigations into a misconduct. However, if a whistleblower feels that there is no other option than an anonymous report, it will be handled in accordance with the procedure described above wherever possible (see appendix II).
- 8.2.** As Cosun SpeakUp provides the option of submitting an anonymous report, whereby communication can be established with the anonymous whistleblower, Cosun reserves the right to disregard all other forms of anonymous reporting, such as anonymous letters and e-mails.

9. False accusations

- 9.1.** Cosun encourages whistleblowers, who have a suspicion in good faith, based on reasonable grounds, that misconduct exists within Cosun, to report this. If a report cannot be confirmed or is found to be unjustified after an investigation, no action will be taken against the whistleblower who reported the matter in good faith.
- 9.2.** An investigation into misconduct costs time and money and could potentially harm those involved. If any allegations prove to be malicious, Cosun may take disciplinary action against the whistleblower who made such malicious allegations.

10. Retention period

- 10.1.** If a report is deemed unfounded, the investigation will be discontinued and the personal data will be deleted immediately.
- 10.2.** Data will not be retained for more than two months after completion of the report, unless disciplinary or other measures have been taken against a person who was the subject of the report or against the whistleblower, in the event of a malicious allegation.

11. Entry into force

- 11.1.** This regulation enters into force on 1-11-2023 and replaces the Regulation on reporting (suspected) misconduct, version 1 September 2019.
- 11.2.** The Central Works Council agreed to this regulation.

Appendix I



Scan the QR code and access
Cosun Speakup service by phone,
web service or app.

The access code is: : 107473

www.cosun.com/speakup



*with regard to external reports, see Article 6 of the Regulation on reporting (suspected) misconduct

Cosun SpeakUp



**SpeakUp is an external and independent company

