



## Roto Smeets Group

### WHISTLEBLOWER CODE

#### 1. TERMS AND DEFINITIONS

"**Employer**" means Roto Smeets Group, with its registered office at Deventer, and its subsidiaries in the Netherlands declared subject to this code.

"**Employee**" (i.e. whistleblower) means any person who works for Roto Smeets Group in permanent employment or otherwise.

"**External Third Party**" means an External Third Party within the meaning of article 6.1.

"**Counsellor**" means any person who enjoys the Employee's confidence and may provide counsel subject to an obligation of confidentiality.

"**Senior Manager**" means a person who individually or collectively with others holds the highest authority in managing the Employer's organisation.

"**Manager**" means a manager who directly or indirectly has responsibility for the part of the organisation where the Employee works and/or is the subject of suspected abuse.

"**Superior**" means a person directly in charge of the Employee.

"**Confidential Adviser**" means the person designated to act in that capacity on behalf of the Employer's organisation.

"**Suspected Abuse**" means reasonable grounds for suspecting the occurrence at the organisation where the Employee works of any of the following circumstances that are contrary to a public interest:

- a. an actual or impending criminal offence;
- b. an actual or impending breach of rules;
- c. a hazard to public health, safety or the environment;
- d. an actual or impending instance of deliberately misinforming public bodies;
- e. an actual or impending waste of public funds;
- f. an actual or impending instance of deliberately withholding, destroying or manipulating information about any of the above circumstances.

## **2. INTERNAL PROCEDURE**

### *Internal reporting to Superior, Manager and/or Confidential Adviser*

- 2.1. Unless exceptional grounds exist within the meaning of article 5.2, the Employee shall report a Suspected Abuse internally to his/her Superior or, if the Employee considers notification of the Superior undesirable, to a Manager or, if the Employee considers notification of a Manager undesirable, to the Confidential Adviser. The Employee may notify the Confidential Adviser in addition to the Superior or a Manager.
- 2.2. On request the Superior or Manager shall create a written record of the report, including the date it was made, and shall ask the Employee to sign the written record for confirmation purposes and provide the Employee with a certified copy thereof. The Superior or Manager shall immediately notify the Senior Manager of a reported Suspected Abuse and the date it was reported and shall provide the Senior Manager with a copy of the written record. If the Employee reported the suspicion to the Confidential Adviser, the Confidential Adviser shall similarly notify the Senior Manager, stating the date the report was made, but in a way and at a time agreed with the Employee.
- 2.3. An investigation shall be started immediately into the reported Suspected Abuse.
- 2.4. The Senior Manager shall send confirmation of receipt to the Employee who reported a Suspected Abuse. The confirmation shall refer to the original report that was made. This shall also apply if the Employee reported a Suspected Abuse to a Confidential Adviser and not to the Superior or a Manager.
- 2.5. The Senior Manager shall examine whether an External Third Party must be informed of the internal report of a Suspected Abuse.

## **3. RESPONSE**

- 3.1. Within eight weeks of the internal report, the Employee shall receive a substantive written response from or on behalf of the Senior Manager regarding the reported Suspected Abuse. The response shall state the steps taken following the report.
- 3.2. If it is not possible to give a response within eight weeks, the Employee shall be informed accordingly by or on behalf of the Senior Manager, with an indication of the time the Employee may expect to receive a response.

## **4. COUNSELLOR**

- 4.1. The Employee may inform a Counsellor of a Suspected Abuse with a view to obtaining confidential advice.
- 4.2. Any person who enjoys the Employee's confidence and is subject to an obligation of confidentiality may act as a Counsellor.

## **5. NOTIFICATION OF EXTERNAL THIRD PARTY**

- 5.1. After receiving compelling advice from a Confidential Adviser, the Employee may report a Suspected Abuse to an External Third Party within the meaning of article 6.1, subject to the provisions made in article 6, if:
  - a. the Employee disagrees with the response referred to in article 3

- b. the Employee fails to receive a response within the term stipulated under article 3.1 and 3.2;
  - c. the term referred to in article 3.2 is unreasonably long, taking all circumstances into account, and the Employee has lodged an objection with the Senior Manager against application of such a term;
  - d. an exceptional ground exists within the meaning of article 5.2.
- 5.2. An exceptional ground within the meaning of article 5.1 shall exist if:
- a. an acute danger exists that necessitates immediate notification by virtue of a compelling and urgent public interest;
  - b. a situation exists where the Employee may reasonably fear that internal reporting will result in counter-measures being taken;
  - c. an obvious danger exists of misappropriation or destruction of evidence;
  - d. a basically identical abuse reported earlier in accordance with the code failed to rectify the abuse;
  - e. a legal obligation or duty exists to report an abuse externally without delay.

## **6. EXTERNAL THIRD PARTY**

6.1. For the purposes of this code, an External Third Party means any organisation, other than a Confidential Adviser or Counsellor, to whom the Employee reports a Suspected Abuse, because in the Employee's reasonable opinion the public interest is such that in the specific circumstances of the case it must outweigh the Employer's interest in maintaining confidentiality, and such organisation may in the Employee's reasonable opinion be deemed capable, directly or indirectly, of rectifying or causing rectification of the Suspected Abuse.

6.2. Subject to the provisions made in article 6.3, the Employee may notify an External Third Party within the meaning of article 6.1 if any of the circumstances mentioned in article 5 exists.

6.3. The Employee may notify the External Third Party that, taking into account the circumstances of the case, the Employee reasonably believes to be the most appropriate organisation, thereby making allowance for the effectiveness of intervention by such a third party and for the Employer's interests in minimising any damage resulting from such intervention, insofar as such damage may not necessarily occur through action against the abuse.

6.4. The Employee's suspicion of abuse shall be sufficiently strong in relation to the level of damage the Employer is likely to occur through notification of an External Third Party.

## **7. LEGAL PROTECTION**

7.1. The position of an Employee who reported an abuse in accordance with this code shall not be disadvantaged in any way whatsoever as a result of making such a report.

7.2. A Counsellor within the meaning of article 4 or a Confidential Adviser within the meaning of article 1 who are in the employ of the Employer shall not be disadvantaged in any way whatsoever as a result of acting in such a capacity for the purpose of this code.

7.3. In the event of any difference of interpretation, the Dutch original of this English translation shall apply throughout these rules.