



DUPI GROUP

WHISTLEBLOWER REPORTING SCHEME



WHISTLEBLOWER REPORTING SCHEME DUPI GROUP

At DUPI we aim to achieve a safe and ethical environment for all persons working for us. Nevertheless, Irregularities may occur. We invite anyone who works or has worked with or for us to report suspected Irregularities. We are happy to receive these reports, as we are keen to remedy possible Irregularities.

This reporting scheme explains how to safely report (suspicions of) Irregularities internally and externally.

Where this reporting scheme refers to "you", it means you as Reporter as defined in Annex I.

By an Irregularity, we mean a conduct or event that is or may become an Integrity Incident or Wrongdoing¹ [hereinafter: "Irregularity"]:

- Think of an Irregularity as conflict of interest, harassment, careless handling of confidential information or non-compliance with procedures (this may also qualify as an Integrity Incident at some point).
- Examples of Integrity Incidents include theft, bribery, fraud, abuse of power, insider trading, etc. (Integrity Incidents may in some cases further develop into Wrongdoing).
- Examples of Wrongdoings include willful over crediting, violation of procurement rules, serious environmental or safety offences.
In Annex I these and other important concepts are explained.

When you follow the steps outlined in this procedure, your position in our organisation is protected. This means that no one in our organisation may disadvantage you as a result of your report.

Do you still feel you have been disadvantaged? Please discuss this with your manager or with our Confidential advisor². We consider it important that you feel completely free to report Irregularities. After all, without reporting, we cannot remedy the Irregularities either.

A. Reporting

Method of internal reporting

You can report a (suspicion of) an Irregularity with your manager. Reporting may be done verbally, by e-mail or in writing.

The person you have reported to then takes care of handling the report. This means that he/she assesses whether there is a suspicion of an Integrity Incident or Wrongdoing. If that is the case, this person must immediately forward your report to the whistleblower hotline³ [hereinafter: "Hotline"].

¹ For the definition of Wrongdoing we refer to the definition in Annex I attached to this Reporting Scheme.

² See for definition and contact details of our Confidential advisor Annex I.

³ For reports a special hotline is made available by way of report

In all other cases, your manager to whom you reported your suspicion of an Irregularity will deal with the Irregularity him/herself. If necessary, assistance may be obtained from the Compliance Officer ["CO"] or the General Counsel ["GC"]. Your manager to whom you have reported, is obliged to give you feedback on how your report has been handled.

You may also report your suspicion of an Irregularity directly to the Hotline. You may choose the manner in which you wish to report: in writing via the report button on the website at <https://dupi.com/legal-compliance-en/whistleblower> or directly to whistleblower@dupi.com, by telephone, or within a reasonable time via an interview (on site).

If you have any doubts about making a report, you can always consult your manager first. Would you prefer to consult confidentially? Then you can always contact our Confidential advisor. You can also ask the Confidential advisor to make a confidential report on your behalf. Your contact details are then known only to the Confidential advisor and not to the Hotline.

Report anonymously

If you prefer not to have your details known to anyone, you may also report anonymously by calling the CO or GC, by e-mailing via a temporary e-mail address or by sending a letter.

It is very important for us to be able to communicate with you, even when you report anonymously. We would therefore ask you, in case of an anonymous report, to preferably report via a temporary e-mail address so that we can ask any additional questions and let you know what we will do with your report. Should you report by letter, or end the temporary mail address, we will not be able to reach you. Please know then, that although we will take your anonymous report into consideration, we will not always be able to investigate it properly due to possible lack of information.

You may at any time seek confidential advice from our Confidential advisor or any other relevant Competent Authority.

B. Working method of the whistle-blower hotline ["Hotline"]

- When you make a verbal report of an Irregularity, we record the conversation with your prior consent or provide a complete and accurate record of the conversation. You will be given the opportunity to check the written record of the reporting conversation, correct it and sign it for approval or approve it by e-mail.

button, or directly to whistleblower@dupi.com Here, your reports will be handled by the Notified Persons.

- The Hotline registers the received report of the suspicion of an Irregularity in the Whistleblower register and confirms the report to you by email without delay but no later than seven days after the report.
- The Hotline assesses whether your report qualifies as a (suspicion of) an Integrity Incident or Wrongdoing.
- If your report qualifies as an Integrity Incident or Wrongdoing, the Hotline informs the DUPI Group Executive Committee [hereinafter: "EXCO"] about the report and advises them on the investigation to be launched.
- If the report concerns the EXCO, the Hotline informs the DUPI Group Supervisory Board [hereinafter: "SB"] about the investigation to be launched. The SB shall in that case carry out all the steps below instead of the EXCO.
- The EXCO decides on the approach to the investigation. It can be conducted internally or by an external agency in case of insufficient internal capacity or expertise on the subject.
- If your report is not considered an Integrity Incident or Wrongdoing, the Hotline will decide who can handle your report. This may be the Hotline itself, but it may also refer you to your manager or another official within DUPI.
- The Hotline will inform you of its assessment so that you know what will be done with your report.
- Your identity or information that makes your identity directly or indirectly identifiable will not be shared with anyone other than the Hotline without your consent. This also means that your identity is only shared with the investigators after your consent. Your identity is not shared with the EXCO. Only with your written consent or consent by e-mail will we share your identity with other persons.

C. Conducting an internal investigation

- The EXCO transfers the investigation to (external) investigators⁴.
- The Hotline informs you by e-mail that an investigation has been launched, by whom the investigation is being conducted and what the terms of reference of the investigation are. In this confirmation, the Hotline will draw your attention to the possibility of being able to consult one of our confidential advisors if you feel the need.
- Within eight weeks of the confirmation of receipt of the report at the latest, the Hotline shall inform you about the substantive assessment and, if applicable, the follow-up of this report. Should it

not be possible to complete the investigation within eight weeks, the Hotline will inform you of this before the end of that period. In any case, the Hotline will send you a progress report at least every four weeks, even if no progress has been made.

- The Hotline shall inform the person(s) to whom a report relates of the report, unless there are serious objections. With serious objections, consider, for example, the possibility that the person(s) to whom a report relates could remove evidence. The EXCO determines whether there are serious objections and records the reasons if there are. The Hotline shall draw the attention of the person(s) to whom a report relates to the fact that he/she can consult our Confidential advisor for assistance.
- In conducting the investigation, the following principles are applied:
 - The principles of European privacy laws and regulations are observed;
 - Data are collected lawfully and proportionately;
 - Unlawfully obtained data will not be used;
 - Hearing takes place. Where an adversarial process cannot take place during the investigation, it shall take place at the latest before the decision on the investigation is taken.
- The investigator shall give you the opportunity to be heard. The investigator may also hear others, including the person(s) to whom the report relates. The investigator will ensure a written record of all interviews conducted and will submit this record to the person heard for review, correction, approval and signature. The person heard shall receive a copy thereof.

The investigator may inspect and request all documents of our organisation (all relevant information, such as paper documents, electronic documents, e-mails and other durable data carriers) that he/she considers reasonably necessary to conduct the investigation.

- Any person working at or for DUPI may also, on his or her own initiative, provide the investigator with any documents which the person concerned considers it reasonably necessary for the investigator to take into consideration as part of the investigation.
- The investigator draws up an investigation report and gives the reporter and the person(s) subject to a report the opportunity to give their views on it. The views of the reporter and the person(s) concerned by a report are attached to the report.
- The investigator then adopts the investigation report and sends it to the EXCO. The EXCO sends the Hotline a copy. The Hotline sends a copy to the Reporter and the person(s) to whom a report relates, unless there are serious objections. If there

⁴ Investigator can relate also to an investigation committee.

are serious objections, it may be assessed whether parts of the report can be shared.

- If the investigation concerns the EXCO, the investigation report will be sent to the SB, which will then provide the Hotline with a copy thereof. The Hotline shall provide the reporting party and the person(s) to whom a report relates with a copy thereof, unless there are serious objections to this. If there are serious objections, it may be assessed whether parts of the report can be shared.
- The EXCO or SB (if the investigation concerned the EXCO) will decide on the basis of the report whether and, if so, what repressive and corrective measures should be taken.
- Escalation: if, during the process, you do not agree with the position of the Hotline or the EXCO, you can report the suspicion of an Irregularity, Integrity Incident or Wrongdoing, possibly with the intervention of the Confidential advisor, to the SB.

D. Method of external reporting

We encourage you to report your (suspicion of) an Integrity Incident or Wrongdoing internally so that we can resolve it within DUPI.

You may, however, also report a suspected Wrongdoing directly to the relevant Competent Authority.

The Competent Authority must inform you within three months of receiving the report about the assessment and, if applicable, the follow-up of the report, unless that information could jeopardise the investigation or legal proceedings or violate a legal duty of confidentiality. The Competent Authority may extend this period once for three months, subject to sufficient justification. If you have reported to the wrong Competent Authority, that authority must seek permission from you, the Reporter, to pass the report on to the correct competent authority.

E. Making your report public

If you do not receive anything from the Competent Authority within the three- to six-month deadlines or receive notice that by objective standards shows that your report is not being adequately addressed, you are also protected if you seek publicity. This includes, for example, contacting the press.

The three- and six-month deadlines are about giving you information about the progress of the investigation and actions taken as a result of your report. The investigation does not have to be completed within those deadlines.

You may also disclose your report directly if you have reasonable grounds to believe that:

- the Wrongdoing may pose an imminent or real danger to the public interest;

- there is a risk of prejudice in reporting to a Competent Authority, or
- the Wrongdoing is unlikely to be effectively remedied.

Should you consider disclosing your report, we advise you to engage one of our confidential advisors because the conditions for disclosure are complex. Our Confidential advisor can, in confidence, help you explain the route to follow.

F. Secrecy

All persons involved in the reporting or investigation are obliged to keep confidential information confidential. Unless we have a statutory duty to report, such as the mandatory reporting of an Integrity Incident to the competent authority.

In any case, confidential data refers to the identity of the Reporter and the accused persons and information traceable to them as well as information about trade secrets.

G. Protection when reporting

You, the person assisting you, a legal entity assisting you, an involved third party, the reporting centre, the investigator(s) and any witnesses heard in an investigation may not be disadvantaged because of making a report.

A condition of this protection is that you have reasonable grounds (substantiated with facts) to believe that the reported information is correct at the time of the report. It is not necessary that you present evidence for your suspicions.

The accused person is also entitled to protection from harm until it is established that the accused person has acted (seriously) culpably.

H. Protection in case of disclosure

You, the person assisting you, a legal entity assisting you, an involved third party, the reporting centre, the investigator(s) and any witnesses heard in an investigation may not be disadvantaged because of the disclosure of suspected Wrongdoing.

Conditions of this protection are:

- That you have reasonable grounds to believe that the reported information is correct at the time of the report. It is not necessary for you to present evidence for your suspicions, and:
- you have first made an internal report to the Hotline and a Competent Authority or reported directly to a Competent Authority and you have reasonable grounds to believe that the investigation is not progressing sufficiently; or:
- you have reasonable grounds to believe that:

- the Wrongdoing may pose an imminent or real danger to the public interest;
- there is a risk of prejudice in reporting to a Competent Authority, or
- the Wrongdoing is unlikely to be remedied effectively.

I. Disadvantage

If, despite the legal prohibition or disadvantage, you have the impression that you are being disadvantaged or that there is a threat or attempt to be disadvantaged, please contact your manager within DUPI or one of our confidential advisors to discuss this. Disadvantage also includes a threat of or an attempt to cause disadvantage. You can also consult with the advisory department of the relevant Competent Authority.

In case of disadvantage, you can file a complaint about it under the Misconduct Complaints Procedure⁵.

J. Waiver of liability

You, the person assisting you, a legal entity assisting you, a concerned third party, the Hotline, the investigator(s) and any witnesses heard in a report of Wrongdoing or disclosing it when:

- the report of Wrongdoing does not share more information than is necessary,
- when the report of Wrongdoing or its disclosure is made in accordance with this Policy.

However, you, the person assisting you, a relevant third party, the Hotline and the investigator(s) may be held liable when the disclosure of the report of Wrongdoing violates laws or regulations.

K. No more right to protection

When you intentionally and knowingly report or disclose false or misleading information, you do not enjoy protection under whistleblower laws or regulations. Your anonymity is not guaranteed and you may be exposed to disciplinary action by your employer and/or prosecution by a Competent Authority.

The person assisting you, a legal entity assisting you, an involved third party, the reporting centre, the investigator and any witnesses heard in an investigation will not lose protection as long as they are not themselves also guilty of intentionally and knowingly reporting or disclosing false or misleading information.

The protection remains in place if you have reported with the right intentions and your report is ultimately found to be unsubstantiated.

⁵ The DUPI Misconduct Complaints Procedure is attached to the Policy on Preventing and Combating Unwanted Behaviour DUPI Group.

L. Obligation to report externally

DUPI is obliged to report externally as a financial organisation under law to inform the relevant Competent Authority without delay when the Irregularity or Wrongdoing qualifies as an Integrity Incident.

The moment the EXCO determines that there is an Integrity Incident, it reports it to the relevant Competent Authority without delay. The Hotline informs you as Reporter, the person about whom the report is made prior to this external report.

M. Processing personal data

DUPI processes the following personal data within the framework of this reporting scheme: name, position, (e-mail) address and telephone number of the reporter, the person about whom the report is made and, if applicable, the Confidential advisor and/or third parties involved.

We apply the principles for processing personal data, as set out in our Privacy Policy⁶.

We process obtained personal data only for the purpose for which we obtained the personal data and only for the period that the data processing is necessary. We will destroy personal data from six months up to a maximum of one year, after the report has been determined to be inadmissible, or if after investigation it is found not to be an Irregularity.

If an Irregularity is found to exist after an investigation, we will anonymise the investigation file after a maximum of one year from the completion of the investigation.



⁶ DUPI's Privacy Policy can be found at: <https://dupi.com/privacy-policy/>

Annex I : Whistleblower Reporting Scheme - definitions

For the scope and purpose of this Policy DUPI uses the following definitions:

- **Affected third party:**
 - a. a third party related to the Reporter who may be aggrieved by DUPI or a person or organisation with which the Reporter is otherwise connected in a work-related context, *or*
 - b. a legal entity owned by the Reporter, for which the Reporter works or with which the Reporter is otherwise connected in a work-related context;
- **Competent Authority:** the relevant (national) authority that is instituted by local legislature to enforce the local whistleblower regulations and to receive whistleblower reports;
- **Confidential advisor:** the person designated by the EXCO to act as such for DUPI:
[Nicole Schuring](mailto:nicole@nicoleschuring.nl)
External Confidential Advisor
+31 (0)6 2061 2194
nicole@nicoleschuring.nl
- **DUPI Group Executive Committee [hereinafter: "EXCO"]** the body responsible for the day-to-day management of DUPI;
- **Hotline:** the DUPI hotline where the Reporter can go to report a (suspicion of) an Irregularity. The Hotline is represented by the Notified Persons.
- **Integrity Incident:** conduct or event that poses a serious threat to the integrity of DUPI's business of the company concerned;
- **Irregularity:** conduct or event that is or may become an Integrity Incident or Wrongdoing.
- **Legal entity assisting a Reporter:** a knowledgeable legal entity that advises a reporter in the reporting process in a work-related context and whose advice is confidential (e.g. a trade union);
- **Management Board:** highest governing body of DUPI;
- **Notified person(s):** the officer(s) appointed by DUPI who act as a notified person for the purposes of these regulations.
DUPI Group Compliance Officer [hereinafter: "CO"]
Idske van der Linden
+31(0)6 8208 7212
DUPI Group General Counsel [hereinafter: "GC"]
Rosalie Alkema
+31 (0)6 2850 4172
whistleblower@dupi.com
- **Person who assists a Reporter:** a knowledgeable natural person who advises a Reporter in the reporting process in a work-related context and whose advice is confidential.
- **Reporter:** a natural person who because of his future, current or past work with DUPI:
 - reports an Irregularity or Integrity Incident internally;
 - reports or discloses suspected Wrongdoing (internal and/or external).
- **Reporting Scheme:** a whistleblower reporting scheme;
- **Supervisory Board:** the supervisory governing body of DUPI;
- **Violation of Union law:**
Act or omission that:
 - is unlawful and relates to certain European Union acts and policies, or
 - undermines the purpose or application of the rules in European Union acts and policies (see Annex II for an overview).
- **Wrongdoing:**
 - a breach or risk of a breach of Union law and/or any relevant national and international law(s) or regulation(s), or
 - an act or omission involving the public interest in:
 - a violation or risk of violation of a statutory provision or internal rules that constitute a concrete obligation and that have been adopted by an employer under a statutory provision, or
 - a danger to public health, to the safety of persons, to damage to the environment or to the proper functioning of DUPI as a result of improper acts or omissions. The public interest is at stake in any case if the act or omission does not only affect personal interests and is either of a pattern or structural character or the act or omission is serious or extensive.

Annex II : Whistleblower Reporting Scheme - overview EU Directives

For a full list of all EU directives to which an EU infringement may relate, see the EU directive annex.

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A32019L1937&from=EN>



Annex II : DUPI Group Whistleblower Register

The screenshot displays a software interface with a search and filter section at the top. Below this is a table with the following data:

Project type	Description	Number	User
COMPLIANCE	DUPI Group Whistleblower Register	2023.0047	Idsk