

Reporting procedure for suspected abuse

December 1, 2023

Goal

Complying with laws and regulations and adhering to internal guidelines is an essential part of Combilo's corporate culture. In order to properly comply with our business principles, it is important that Combilo is informed about possible abuse and/or irregularities by or in relation to Combilo and/or Combilo employees. Combilo therefore asks anyone who is concerned about abuses and/or irregularities to express these concerns.

Who can use the reporting procedure

1. Combilo believes it is important that employees and external parties can report any suspicions of abuses and/or irregularities (such as integrity violations) in an adequate and safe manner.

What can be reported

2. This regulation is intended for reporting a suspicion of misconduct based on reasonable grounds in which Combilo employees or others are involved and in which the organization's interests are damaged. This concerns at least the following abuses:

- A (threatening) criminal offense;
- A danger to public health, safety or the environment;
- Undesirable behaviour such as bullying, intimidation, aggression, violence and/or discrimination;
- Financial abuses such as theft and/or fraud;
- Abuse of position such as corruption, conflict of interest, bribery and/or doubts about authenticity;
- Deliberately withholding, destroying or manipulating information about the above matters.

False or unjustified report

3. The reporter is expected to make his report in good faith.

- If it turns out that the report is not realistic and/or no confirmation can be found for the report, no measures will be taken against the reporter who has expressed his concerns in good faith.
- Combilo does not accept that a reporter makes a report that he knows, or should reasonably know, is incorrect (in bad faith).
- If an incorrect report of an abuse and/or irregularity has been deliberately made or the reporter should have known more reasonably that there was no abuse, this in itself constitutes a violation of integrity.
- False reports or reports made in bad faith will have appropriate consequences for the reporter, including liability for the damage suffered by the persons and/or organization(s) affected.

How can a report be made

4. A report of a suspicion of abuse will be treated confidentially by the person making the report and by those charged with handling the report.

5. Reports of abuses or suspicions of abuses can be made in Dutch, English or German language via the report button on the Combilo website.

The reports via this button are handled by Combilo's confidential counsellor.

At the request of the person making the report, his/her identity can be shielded by the confidential counsellor.

Handling the report

6. When handling a report, the confidential counsellor first checks whether the report has compliance relevance. In any case, relevance is lacking:

- If there is bad faith;
- In case of insufficient information and there is no possibility to obtain further information;
- If the report is not related to an abuse as described in the regulations.

The confidential counsellor records the report in writing, including the date on which it was received, and sends the person making the report an acknowledgment of receipt. If the report has compliance relevance, the confidential counsellor will start a preliminary investigation within two weeks. The purpose of the investigation is to determine whether a disciplinary investigation should be conducted into this report or whether other follow-up is necessary. The confidential counsellor will inform the management within 48 hours of the report to be received.

Based on the preliminary investigation, the confidential counsellor presents one of the following options to the management.

- Report when there are actions punishable by law.
- Investigation into the reported abuse.
- Assistance to the victim of the abuse.
- Risk analysis with the aim of learning for the future.
- Closure, no further measures.

The management decides which follow-up will take place.

7. If this concerns an investigation, this investigation will be carried out on the basis of an investigation protocol that determines the powers of the investigator and protects the rights of all those involved and on the basis of an investigation assignment established by the management.

8. The investigation will be completed within 10 weeks. If the investigation cannot be completed within 10 weeks, this will be reported in writing to the person who made the report and the period within which the investigation will be completed will be announced.

9. In order to investigate the suspicion of wrongdoing, persons can be heard by the investigator. These persons will not be heard until the person who made the report has agreed to hearing those persons and therefore to lifting the confidentiality as referred to in paragraph 4. If the person who made the report does not agree to hearing persons deemed necessary by the investigator, the investigation ends and the report is considered closed.

Position statement

10. As soon as the investigation has been completed, the management will communicate its position regarding the alleged suspicion of abuse in writing to the person who made the report. If the reporter has chosen to remain anonymous, this information will be provided via the confidential counsellor.

11. If the investigation has led to the taking of measures, the measures are also stated.

Legal protection

12. The person who has reported a suspicion of wrongdoing will not be disadvantaged in any way in his/her position as a result of making the report if and insofar as he/she acts in good faith.