

# Whistleblowing Guidelines of the Cordstrap Group

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# Whistleblowing Guidelines

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## Procedural guidelines for dealing with suspected instances of misconduct intended for employees of the company and its subsidiaries ('Whistleblowers')

### Section 1 - Introduction

#### *Aim of the guidelines*

These guidelines are designed to:

- provide opportunities for employees to express their concerns and to establish a way to address these concerns in cases in which it is impossible or inappropriate to resolve the matter in another way and in which a meeting with the manager/managers is impossible or inappropriate;
- enable management and the board of directors to be made aware of possible infringements at an early stage;
- ensure that employees will not be subject to punitive measures or unfair treatment in response to expressing their concerns in good faith;
- uphold the culture of openness, responsibility and integrity.

### Section 2 - Definitions

#### *Article 1*

In these guidelines, the following terms are understood to mean:

- *employee*: a person who, whether or not in salaried employment with the company, works for the company and its subsidiaries;
- *company*: Cordstrap B.V. including its subsidiaries;
- *board of directors*: the group of people that manages and oversees the company;
- *Group Managing Director*: the company's general manager;
- *manager*: an employee's immediate supervisor;
- *confidential adviser*: the person appointed by the Group Managing Director to act as such on behalf of the company and its subsidiaries;
- *suspected misconduct*: suspicion of irregularities of a general, operational and financial nature, including:
  1. an offence (imminent or otherwise);
  2. the contravention of law and regulations (imminent or otherwise);
  3. the deliberate provision of false information (imminent or otherwise) to, for instance, public authorities;
  4. the infringement of the applicable company code of conduct;
  5. a risk to public health, safety or the environment;
  6. the deliberate withholding, destruction or manipulation of information (imminent or otherwise) concerning the above facts.

These guidelines do not apply to individual employee complaints regarding personal matters having to do with inappropriate behaviour and sexual harassment. These complaints can be reported to the designated confidential adviser/advisers.

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## Section 3 - Procedure

### *Article 2*

1. The employee should initially report an incident of suspected misconduct to his/her manager. If the employee does not wish to report the matter to his/her manager, he/she can report it to the confidential adviser. It is possible for a report to be made to both the confidential adviser and the manager. Unless agreed otherwise, any reporting employee will remain anonymous.
2. If requested, the manager or confidential adviser drafts a report of the incident, noting the date on which the report was made and has it signed by the employee, who receives a copy of the report. The manager or confidential adviser ensures that the Group Managing Director is notified forthwith of the incident of suspected misconduct and the date on which the report was made. The Group Managing Director also receives a copy of the report.
3. The Group Managing Director sends confirmation of receipt to the employee who reported the incident of suspected misconduct. The confirmation of receipt should refer to the original report. The same procedure applies when an employee reports the suspicion to the confidential adviser instead of the manager.
4. An inquiry into the reported incident of suspected misconduct will be initiated immediately.
5. The employee who reported the incident of suspected misconduct and the person to whom the suspicion was reported will deal with the report confidentially. Information will not be given to third parties within or outside the company or its subsidiaries without the permission of the Group Managing Director.

### *Article 3*

1. Within a period of six weeks from the time the internal report was made, the employee will receive a written statement from the Group Managing Director offering a substantive explanation of the standpoint regarding the reported incident of suspected misconduct. This will include the steps taken or to be taken in response to the report.
2. If the standpoint cannot be communicated within six weeks, the employee will receive notice thereof from or on behalf of the Group Managing Director. The employee will also be informed when he/she can expect to receive notice of the standpoint.

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## Section 4 – Legal protection

### *Article 4*

Cordstrap expects its employees to express their concerns in good faith. Should it become clear after closer investigation that certain concerns cannot be corroborated or that they are unfounded, punitive measures will not be taken against employees who expressed their concerns in good faith.

### *Article 5*

Cordstrap will not tolerate deliberate submission of reports that it knows or has good reason to believe are false. Employees submitting false reports will face consequences (e.g. termination of the employment contract) and he/she may be held accountable for damages sustained by persons affected by the false report.

## Section 5 – Entry into force

### *Article 6*

These guidelines enter into force on 1 June 2008.