



**AIM** ALFEN  
INTEGRATED  
MANAGEMENT  
SYSTEM

## Reporting Scheme

**AIM-HRM-GEN-2.02-02-POL-12**

07-Apr-21 | Revision 0



**ALFEN**  
POWER TO ADAPT

## Document data

Rev.	Objectives	Date	Initialled	Checked	Verified	Approved
0	Approved	07-Apr-21	HN	MG	TL	MR

Revision management		
Revision	Section	Change
-0	Entire document	Original version of Reporting System December 2017, version 1.1 converted to AIM template and addition of supplementary text, references, abbreviations and definitions.

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# 1 Introduction

Incidents occur in every organisation. An incident that has serious or social consequences is referred to as a situation of abuse or wrongdoing. Abuses are dangerous, immoral or illegal practices for which the employer is accountable and which, consequently, threaten the public interest. In essence, the reporting scheme is intended to ensure that you are able to report (suspicions of) wrongdoing.

The House for Whistleblowers Act went into force in 2016. This Act requires every employer who employs more than 50 people to have an internal reporting scheme for abuses. This scheme allows employees to report (possible) abuses in the organisation.

A new European directive is intended to strengthen the position of whistle-blowers by, among other things, reversing the burden of proof in the event of prejudice. The European member states have until 21 December 2021 at the latest to incorporate the new directive into their national legislation. For its part, the Dutch government has submitted a legislative proposal for consultation. As the Lower and Upper Houses of Parliament still have to express their views on the legislative proposal, the reporting scheme described in this document is based on the current Act.

Furthermore, Alfen has been a listed company since 2018 and therefore also subscribes to the Corporate Governance Code. Having a reporting scheme is considered a best practice under 2.6 of this Code.

Alfen considers it important to identify and deal with incidents at an early stage. We at Alfen extend the reporting scheme beyond what is legally required: integrity violations, irregularities and impending abuses therefore also fall under this scheme. The reporting scheme is not intended for individual issues such as a conflict in the workplace between you and your immediate superior. In the event of a conflict in the workplace, the first point of contact is the next higher superior or the HRM department.

This reporting scheme is for the protection of Alfen employees and it safeguards the anonymity of the person reporting as far as possible. Anonymous reports are registered, but cannot be dealt with in the normal way since it is not possible to hear both sides of the argument.

This reporting scheme sets out:

- who can report something;
- what employees can report;
- where persons reporting can make a report;
- how to report correctly;
- legal protection and prejudice prohibition;
- what action the organisation takes following a report.

Reference: [101], [102], [201], [202], [203].

## 1.1 Scope

This reporting scheme applies to all persons (hereinafter referred to as: ‘the employee(s)’) who work at, or on behalf of, Alfen.

## 1.2 Objectives

This reporting scheme indicates how an Alfen employee can act if he/she is confronted with an (imminent) situation of abuse, integrity violations and irregularities within Alfen.

## 2 Abbreviations & Definitions

### 2.1 Abbreviations

Abbreviation	Description
AIM	Alfen Integrated Management system
CEO	Chief Executive Officer
QHSE	Quality Health Safety Environment
HRM	Human Resource Management
NAW	Name, Address and Town/City

*Table 1 - Abbreviations*

### 2.2 Definitions

Definition	Description
Employee	The person who performs or has performed work pursuant to a contract of employment under civil law or an appointment under public law, or the person who performs or has performed work other than in an employment relationship.
Employer	Organisation which, pursuant to a contract of employment under civil law, has work done or has had work done, other than within the context of an employment relationship.
Organisation	Alfen B.V. and Alfen ICU B.V.
Reporter	The employee who has reported a suspicion of wrongdoing under this reporting scheme.
Confidential advisor	The person appointed to act as such for the employer's organisation.
Investigative team	The persons to whom the most senior manager assigns the investigation into the abuse.
Person with ultimate responsibility	The CEO. Only if the suspicion of wrongdoing concerns the CEO himself, the chairman of the Supervisory Board is considered the person with ultimate responsibility.
Abuse	A gross violation of regulations or a serious criminal offence. This concerns illegal or immoral practices for which the employer is accountable and which place the public interest at stake.

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Suspected wrongdoing

The suspicion of the person reporting that there is serious abuse or wrongdoing within the organisation where he works or has worked, or at another organisation he has come into contact with through his work, insofar as:

- a) the suspicion is based on reasonable grounds that derive from knowledge gained by the employee during his employment with the company or from knowledge gained through his work for the company; and
- b) the public interest is at stake through:
  - i. the violation of a statutory regulation, or threat thereof;
  - ii. a danger to public health, or threat thereof;
  - iii. a danger to the safety of individuals, or threat thereof;
  - iv. a danger of environmental damage, or threat thereof;
  - v. a danger to the proper functioning of the organisation as a result of improper actions or negligence, or threat thereof;
  - vi. the conscious concealment, destruction or manipulation of information about the facts mentioned under i through vii above, or the threat thereof.

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*Table 2 - Definitions*

## 3 References

### 3.1 AIM Documents

Ref.	Title of document	AIM Document Number	External Document Number
[101]	Code of Conduct	AIM-HRM-GEN-2.02-02-POL-04	
[102]	Employee Handbook	AIM-HRM-GEN-3.01-01-MA-02	

Table 3 – AIM Documents

### 3.2 External Documents

Ref.	Title of document	Alfen Document Number	External Document Number
[201]	House for Whistleblowers Act		<a href="https://wetten.overheid.nl/BWBR0037852/2020-01-01">https://wetten.overheid.nl/BWBR0037852/2020-01-01</a>
[202]	Corporate Governance Code 2016		<a href="https://www.mccg.nl/">https://www.mccg.nl/</a>
[203]	Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report infringements of Union law		<a href="https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019L1937">https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019L1937</a>

Table 4 – External Documents

## 4 Reporting System

### 4.1 Who can report something?

The following persons can use this reporting scheme:

- Persons who currently perform work or have in the past performed work for Alfen, with or without an employment contract or appointment. This includes current employees and ex-employees, but also freelancers, flex workers and trainees;
- Employees of other organisations who work for Alfen as contractors, subcontractors, cooperation partners or temporary employees, for example.

For the reader's convenience, the term 'employee' will be used in the rest of this document.

### 4.2 What can employees report?

Both the reporting of (suspected) abuse and the reporting of impending abuses, integrity violations and irregularities fall under this reporting scheme. But what is the difference? We briefly explain this difference below.

#### 4.2.1 A situation of abuse/wrongdoing

A situation of abuse is said to have arisen if:

- the public interest is at stake;
- the situation of abuse is work-related.

#### 4.2.2 Suspicion of a situation of abuse/wrongdoing

What does the law say?

*The suspicion of a situation of abuse:* the suspicion of an employee that there is serious abuse or wrongdoing within the organisation where he works or has worked, or at another organisation he has come into contact with through his work, insofar as:

1. there are reasonable grounds for the suspicion which arise from knowledge that the employee has gained at his employer or which stem from the knowledge that the employee has obtained through his activities at another company or another organisation, and
2. the public interest is at stake through
  - the violation of a statutory regulation
  - a danger to public health
  - a danger to the safety of individuals
  - a danger of environmental damage
  - a danger to the proper functioning of the public service or an enterprise as a result of improper actions or negligence.

As you can see, the law broadly describes a number of criteria as a point of reference for determining whether something observed is a situation of abuse. This is often a complex situation in practice. In case of doubt, do not hesitate to talk to or seek advice from your superior or the confidential advisor, for example, or to enquire at the Advice Department of the House for Whistleblowers.

At Alfen, we have defined a direction as to what we mean by a suspected situation of abuse in any case (see Appendix C).

### 4.2.3 Imminent situation of abuse

You can also report a suspicion of impending wrongdoing. If you report a situation of abuse which is imminent, it may still be possible to prevent the impending wrongdoing from occurring.

### 4.2.4 Integrity violations

Integrity violations are incidents where persons violate the norms and values of Alfen and thus do not adhere to the code of conduct in which these norms and values are laid down. The difference between situations of abuse and integrity violations is that integrity violations do not (yet) put the public interest at stake, whereas this is always the case with situations of abuse.

#### From an integrity violation to a situation of abuse

Employees of an organisation who, for example, embezzle money or pass sensitive business information on to a competitor may be committing integrity violations, but that does not directly constitute a social injustice. But what if it becomes structural, the management is involved and large sums are involved? Or even worse, if employees - because of an increasingly toxic culture and poor supervision - do not take the safety of personnel very seriously. In such a case, the public interest is at stake and we can refer to a situation of abuse.

### 4.2.5 Irregularities

Irregularities are errors in execution, structures, processes or procedures at Alfen that are so serious that they go beyond the responsibility of the immediate supervisor.

#### Please note:

Imminent situations of abuse, violations of integrity and irregularities can only be reported INTERNALLY to your superior, the next higher superior(s), or confidential advisor.

## 4.3 Where can I make a report?

### 4.3.1 Internal reporting centre

In principle, reports must first be made internally. You can make an internal report of (a suspicion of) an (imminent) situation of abuse, integrity violations and irregularities to:

- the supervisor
- the higher superior (CEO)
- the confidential advisor

See the Employee Manual for the confidential advisor's details [102].

In cases where the report concerns the most senior manager (CEO), you can also contact the chairman of the Supervisory Board. The chairman will then take over the duties of the CEO as described below in this reporting scheme.

There are situations in which you can or even must report suspected wrongdoing externally. An external report should be made if:

- you cannot 'in all reasonableness' (as it is officially called) be expected to make an internal report. If you have good reason not to report internally first - for example because your colleagues are in acute danger - you may make an external report immediately. Another situation in which you cannot be expected to make an internal report is if you reasonably suspect that the most senior person in the organisation is involved in the wrongdoing and
- the report will not be properly handled or dealt with internally. In such a case, you must first have followed the correct procedure for the internal report.

### 4.3.2 External reporting centre

The House for Whistleblowers was established by the government and provides confidential, independent and free information, advice and support in the event of (suspected) wrongdoing. If necessary, the advisers of the House for Whistleblowers can refer you to the body to which you can make a report and provide advice on the procedure for making an internal report and on dealing with the possible (psychosocial) consequences of an internal report. They will also inform you of your rights and duties as an employee and whistleblower.

See: <https://huisvoorklokkenluiders.nl/>

#### Reporting to the House for Whistleblowers

The Investigation Department of the House for Whistleblowers can investigate the report if:

- it contains the following information: - the name and address of the person reporting; - the date; - a description of the suspected wrongdoing and the name of the employer concerned; - the reason(s) why the employee thinks there is an issue of wrongdoing;
- the employee has a 'reasonable suspicion' of wrongdoing. This means that he does not need to prove everything in detail, but he must be able to demonstrate that something is wrong;
- this concerns a social injustice;
- there is no other authority (such as the Public Prosecutor's Office, an inspection or a regulatory authority) that can investigate the wrongdoing, or in the event this authority will not investigate the wrongdoing or will not investigate it properly;
- an internal report was made first, but it was not properly dealt with; or the person reporting had a valid reason for not making the report internally;
- the House for Whistleblowers is not already investigating the situation of abuse;
- a court has not already issued a final ruling on the situation of abuse.

For example, minor integrity incidents cannot be reported to the House for Whistleblowers. The House only investigates work-related situations of abuse.

## 4.4 Reporting correctly

### 4.4.1 Meticulous procedure

To report correctly, it is important that you adhere to the correct order of reporting. Two elements play a role in this regard:

1. You have to follow the correct reporting procedure. To use the legal term, the person reporting must 'act with care during the procedure'. The aim is to afford Alfen an opportunity to first resolve the abuses itself. In principle, reports must therefore first be made internally. Only after this, external reports are allowed. This is the correct order of reporting. Only if you cannot be expected to make an internal report first (see Section 4.3 - Where can I make a report?), you are permitted to make an external report directly.
2. You must also 'act with care in terms of substance' to use the legal term. The suspicion of (imminent) wrongdoing, integrity violation or irregularity must be a reasonable suspicion. You cannot simply accuse Alfen or an Alfen employee. You have to be able to substantiate the accusation with your own observations or with documents (such as e-mails, reports, letters, photos). This does not mean that you have to be able to prove everything in detail, but you must be able to demonstrate that something is wrong.

### 4.4.2 Form of the report

- The report is recorded in writing:
  - the name and address of the person reporting;
  - the date;
  - a description of the report;
  - the reason(s) why the employee believes there is a (suspicion of) an (imminent) situation of abuse, integrity violation or irregularity;
  - the employee has a 'reasonable suspicion' of an (imminent) situation of abuse, integrity violation or irregularity. This means that he does not need to prove everything in detail, but he must be able to demonstrate that something is wrong;
- In case of a verbal report, the person who receives the report from you records it in writing;
- You receive a copy of the written report and can add to it or change it if necessary. You sign the report if you agree to its content;
- The notification is dated (this is also important to prove possible prejudice later on);
- The report is submitted as soon as possible (the legal term is 'immediately') to the person who will assess the report. We will indicate when this takes place. Sometimes further investigation is needed, which will require more time (see Appendix A).

### 4.4.3 Confidentiality

We will of course treat your report as confidential. Even if you do not explicitly request this. This means that we protect the name of the person reporting during the investigation and certainly also in any report (guaranteeing anonymity). In addition, we ensure that the number of people involved in the report does not exceed what is necessary.

#### 4.4.4 Reporting anonymously

Alfen does not consider anonymous reporting a desirable state of affairs. This is because anonymous reporting increases the risk of abuse and false reporting and of colleagues being wrongly accused. In addition, in the event of an anonymous report, Alfen cannot contact the anonymous person reporting with any questions and it is difficult to protect an anonymous person reporting from being disadvantaged. In this respect, we follow the line of the House for Whistleblower in which the name, address and place of residence of the person making the report must be known.

Reporting properly is quite complicated and asks a lot of you as a staff member. If you want advice on the best way to proceed, consult the confidential advisor.

#### 4.4.5 Legal protection and prejudice prohibition

Alfen believes it is important that anyone who, through his or her work, is confronted by (a suspicion of) wrongdoing, integrity violations or irregularities at our organisation has the opportunity to report this without having to fear adverse consequences. If you have reported correctly (see Section 4.4 - Reporting correctly), you may not be disadvantaged as a result. Not by Alfen (e.g. dismissal or denial of promotion), but also not by supervisors or colleagues (e.g. bullying, cold-shouldering, intimidation).

#### 4.4.6 Protection of parties involved

Also the person to whom you have made the report, colleagues, any 'witnesses' and others involved will not be disadvantaged in any way as a result of the implementation of this reporting scheme. The 'accused' is also entitled to this protection. After all, this person is innocent until proven guilty.

#### 4.4.7 Treatment investigation

Do you think you have been wronged? If so, you can ask the Investigation Department of the House for Whistleblowers to start an investigation into the way you were treated. It must concern a (suspicion of) a situation of abuse. You can also submit this request while the internal investigation into the situation of abuse is still ongoing. It is wise to indicate internally that you feel aggrieved. If the House for Whistleblower concludes that you have indeed been wronged, you can demand compensatory measures from Alfen.

Knowingly submitting an unjustified suspicion of serious wrongdoing that directly or indirectly results in damage to persons, Alfen or third parties will lead to sanctions. Examples of sanctions are official warnings, suspension or dissolution of the employment contract.

If you want to claim legal protection as a person reporting, you will have to reveal your identity to Alfen. A person reporting cannot remain anonymous during the so-called 'treatment investigation' by the House of Whistleblowers either.

#### 4.4.8 In summary

- Alfen will ensure that the position of the person reporting at Alfen will not be prejudiced in any way, insofar as parties have acted in good faith.
- Alfen will ensure that the Investigation Team will not be disadvantaged in any way in their position at Alfen due to the performance of their duties under this reporting scheme.
- An employee who has knowingly participated in or caused an Incident will not be entitled to the protection applicable to a person acting in good faith when this Incident is reported.
- In case of withdrawal of the Incident by the employee, the Investigation Team will ascertain that the withdrawal has not taken place under the influence of threats or through bribery.
- Alfen will ensure that the employee who has displayed undesirable behaviour, is made aware of the possibilities of professional guidance and counselling. The Investigation Team will implement this in practice.

### 4.5 Follow-up of the internal report

- Acknowledgement of receipt after reporting: You will receive an acknowledgement of receipt as soon as possible with a short description of the report. This provides clarity and ensures all those involved have the same information. If necessary, the most senior manager will invite you to explain your report.
- Decision on the report and possible subsequent steps (in case of investigation)
  - The most senior manager will assess whether an external party should be notified of the report. The most senior manager will send you a copy of this assessment unless there are serious objections to doing so.
  - The most senior manager assigns the investigation to the Investigation Team who are independent and impartial and informs you in writing.
  - The most senior manager will inform both you and the persons to whom the report relates about the report and about informing an external party, unless this may harm the interests of the investigation or the interests of enforcement.
  - If it is decided to investigate the reported suspicion of wrongdoing, the investigators will give you and others involved the opportunity to be heard. The Investigation Team will submit the written report for approval and signature to the person heard and provide him/her with a copy of the report.
  - The Investigation Team can access and request all documents within Alfen that are necessary for conducting the investigation.
  - The Investigation Team will prepare an investigative report and send you a copy, unless there are serious objections.
  - You will be given an opportunity to respond to the investigative report and the position as referred to in Section 4.5.1. If necessary, a new or adjusted investigative report will be drawn up.
- If Alfen chooses not to investigate a report, we will inform you of this decision in writing within two weeks of the report being made, stating the reasons. If we do investigate the report, we will inform you personally of the next steps. During the investigation, we will always keep in close

contact with you as the person reporting the matter. It is a tense time and keeping in close contact will allow us to monitor the emergence of any possible prejudice.

- Conclusion of the investigation: We will inform you personally of the main conclusions once the investigation is completed. We will also contact you to check, before we conclude the investigation, whether the issue has been dealt with satisfactorily.

#### 4.5.1 Alfen's position

- Within a period of eight weeks from the time of the report, you will be informed in writing of the substantive position with regard to the reported suspicion of wrongdoing. The steps taken as a result of the report will also be indicated.
- If the position cannot be given within the period of eight weeks, you will be informed of this in writing and you will be informed of the time period within which you can expect the position.
- Alfen will give you the opportunity to respond to the investigative report and Alfen's position. If, in response to the investigative report or Alfen's position, you provide sufficiently substantiated evidence that the suspicion of wrongdoing has not been properly investigated or that Alfen's position contains substantial errors, Alfen will respond to this and, if necessary, conduct an additional or new investigation.
- After completion of the investigation, the most senior manager will decide whether an external party should be informed of the investigation report and Alfen's position within a reasonable period of time.
- The individuals to whom the report relates will be informed in the same way as the person reporting, unless this could harm the interests of the investigation or enforcement.

## 4.6 Entry into force of reporting scheme, repeal of current regulation

- These regulations come into force on 31 December 2017.
- This reporting scheme is referred to as the 'reporting regulation for dealing with the reporting of (imminent) abuse, integrity violations and irregularities within Alfen'.
- This reporting scheme was approved by resolution of the Works Council on 06/02/2018. Textual changes were made which were approved by the Works Council on 17/03/2021.

## 4.7 Publication, reporting and evaluation

- These regulations are published on the intranet and made public on the Alfen website.
- Periodically (or as much earlier or more often as desired), this regulation is evaluated together with the Works Council and it is determined whether changes are desirable.

## 5 Flow chart

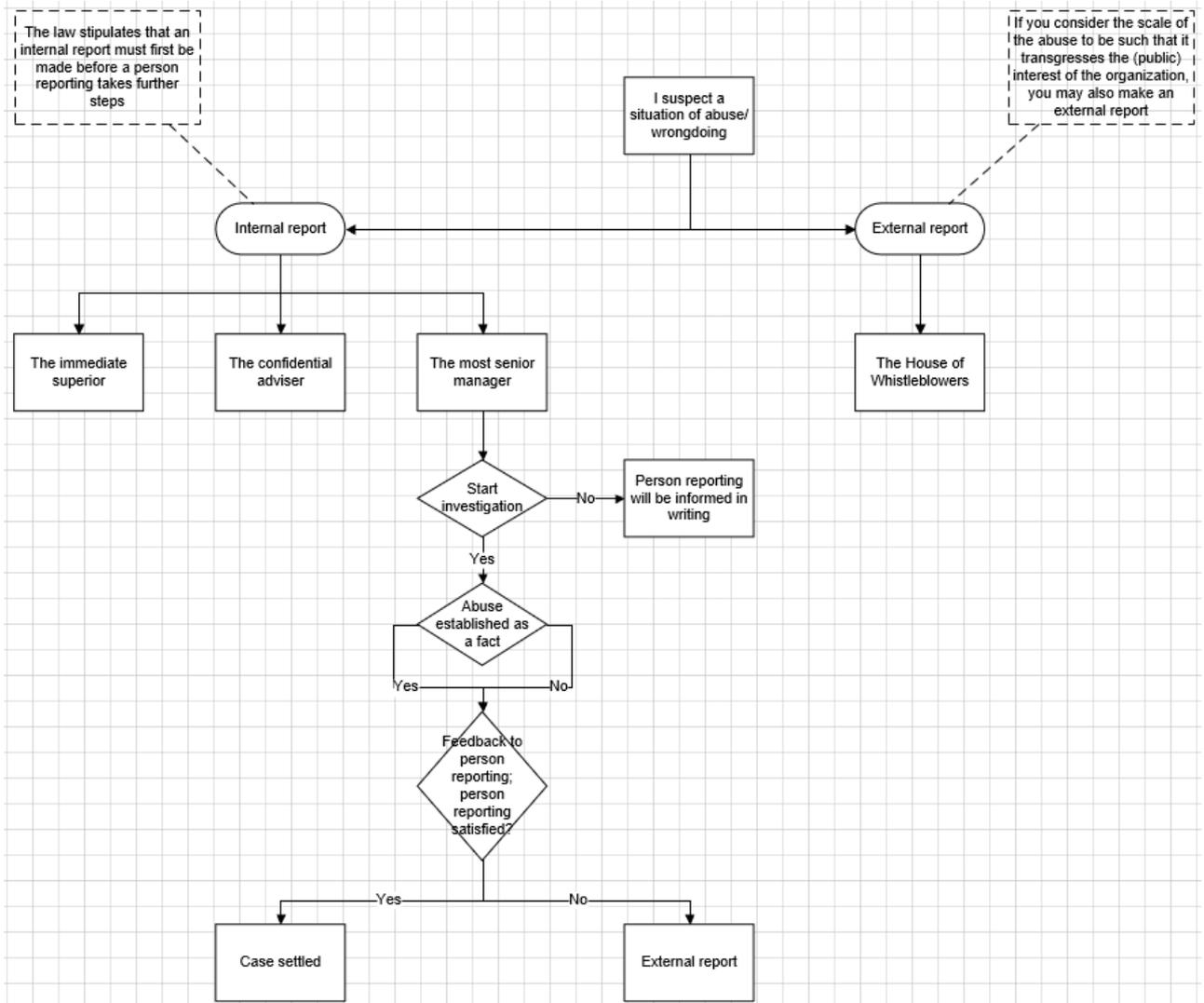


Figure 1 – Flow chart for making reports

## Appendices

Number	Title
<b>Appendix A</b>	The investigation
<b>Appendix B</b>	External assistance
<b>Appendix C</b>	Definitions with respect to suspicion of a situation of abuse
<b>Appendix D</b>	Role of confidential advisor / investigation team

## Appendix A - The investigation

### **Start an investigation?**

Before deciding whether to carry out an investigation and who should conduct it, Alfen will make the following considerations:

- Does the report indeed concern (the suspicion of) imminent wrongdoing, integrity violations, etc. or irregularities? If not, there is no need for an investigation, but an explanation to the person reporting is in order.
- How likely is the substance of the report? If the content is highly improbable, research is unnecessary.

Alfen may also decide to have an external expert carry out an investigation.

### **Investigative team**

The CEO decides who from the organisation will be involved in the investigation; the investigation team. The investigation team investigates the report and advises the board. The CEO informs the Supervisory Board about the report.

The investigation team determines whether, for example, the police, the judiciary, a lawyer or supervisory authorities are to be informed of the internal report (Report may be a suspicion of wrongdoing, but also an impending wrongdoing, integrity violations or irregularities). All parties involved who have been informed of the suspicion of wrongdoing treat the report confidentially.

### **Estimating the extent and depth of the investigation**

The report is analysed by answering the following questions:

- Is it an incident or structural wrongdoing?
- Does it concern several people, or can that be the case?
- How serious is the impending damage to the organisation's image?
- Is there any damage for third parties?
- Have criminal offences been committed?
- Is only an administrative enquiry necessary or do internal and/or external persons need to be heard?

### **Immediate measures to secure evidence**

Sometimes immediate measures are necessary, irrespective of who is ultimately in charge of the investigation. Measures can include:

- Securing means of communication, e.g. making back-ups;
- (telephone, computer);
- Securing documents;
- Temporary restrictions against or removal from office or suspension of person concerned.

### **Decide who will conduct the investigation**

Whether an investigation is necessary depends on the seriousness, scope and depth of the report. A tailored approach is needed to determine whether an internal investigation is sufficient or whether external experts or agencies must be called in. The analysis must determine the direction of the investigation. If there is damage to third parties, possible criminal offences, the need to hear witnesses or to conduct a thorough investigation into the administration, external assistance (see Appendix B) will be required.

The investigation team uses the principle of hearing both sides of the argument in the investigation. The parties involved (the person reporting, the person to whom the report relates and possibly other persons involved) are invited by the investigation team. Reports of the interviews held will be drawn up. The parties involved are given an opportunity to inspect the report of the interviews. They can have a comment included in the report if, in their opinion, the report does not accurately reflect the facts of the conversation. The investigation group incorporates these comments into the interview report or into the footnotes to the report.

Based on the report, the interviews conducted and the file investigation, the investigation team lays down its findings in a report of findings. This report is submitted to the person reporting. The person reporting is afforded an opportunity to respond to the report of findings. The investigation team then draws up a report, consisting of the report of findings and the conclusion as to whether it is plausible that a situation of abuse/imminent situation of abuse/irregularities/integrity violations has/have taken place. The report is adopted by the chair and two members of the Complaints Department, including the rapporteur. The Complaints Department may make recommendations to the Minister concerned based on the investigation it has conducted.

### **Timeframe**

Based on the report and its own preliminary investigation, the investigation team determines the timeframe within which it expects to complete the investigation of the report. Depending on the content of the report and the expected complexity of the investigation, the investigation team determines how much time the investigation of the report will take. The person reporting is informed of the period within which the investigation team expects to complete the report.

### **The accused employee**

The accused employee(s) enjoy(s) legal protection in accordance with the regular judicial process. All cases will be heard according to the principle of hearing both sides of the argument. If the wrongdoing cannot be proven or innocence is proven, the accused employee shall be cleared of all blame. This will be recorded in writing.

If an accused employee is found guilty by Alfen, a written warning will follow at a minimum. Dismissal is a possibility. Depending on the seriousness of the case, the matter will be handed over to the courts or the police. Should this happen, the consequences for the accused employee(s) will be much more serious. In such a case, Alfen will only pass a final guilty verdict on an accused employee when the verdict of the court is known. Any consequences of the guilty verdict will only be carried out at that point.

## Appendix B - External assistance

If it is evident that an offence has been committed, Alfen may consider reporting the offence. In case of serious offences, Alfen is obliged to report the matter to the police. If a crime needs to be reported, it will be necessary to coordinate any internal measures with the investigative body.

Other external parties to be called in:

### **External lawyer**

Engagement of an external lawyer is necessary if:

- Complex legal procedures can be expected;
- Serious reputational damage is to be expected;
- In-depth auditing of administrative data is necessary;
- The outcome of an investigation may have significant consequences for the financial position of Alfen.

If Alfen engages a lawyer, it (largely) relinquishes control of the investigation. It is therefore important to make good agreements on the delineation of the investigation, the expected time expenditure and the costs, and to define the scope of the investigation as precisely as possible.

### **A detective agency**

When an investigation requires detective work outside Alfen that is not simple in nature, a detective agency can prove very useful in gathering information. Unlike with the (forensic) accountant, it is best for Alfen to remain in charge. The detective agency should make agreements in advance about any actions to be taken.

### **An external expert or a committee of experts**

With many reports, a thorough knowledge of a specific subject is very important.

## Appendix C - Definitions with respect to suspicion of a situation of abuse

### **Incident**

For the purpose of this scheme, an incident/situation of abuse includes:

- a. An event where direct or indirect financial loss may result from inadequate or failed internal processes, connected persons or systems or from external events;
- b. an (impending) violation of laws and regulations;
- c. a violation of the rules of conduct applicable within Alfen.

### **Serious incident**

An incident qualifies as a serious incident if it involves:

- a. a serious risk to the integrity of Alfen's business operations;
- b. the deliberate withholding, destruction or manipulation of information, or the risk of this;
- c. the intentional provision of incorrect information to public bodies, or the risk of this;
- d. a serious reputation risk in the media;
- e. if the person concerned believes that he/she has been subjected to (sexual) harassment, discrimination, aggression, violence and bullying, for example;
- f. a criminal offence or the risk of a criminal offence,
- g. fraud, corruption, deception, embezzlement or theft;
- h. the involvement of the Public Prosecutor's Office.

## Appendix D - Role of the confidential advisor / CEO / investigation team

### Investigation

- If there is a reasonable suspicion that a person is guilty of a serious incident, the CEO may launch a person-oriented investigation conducted by an internal Investigation Team. The person under investigation will be informed of the investigation without delay.
- A Person-oriented Investigation will be initiated within a reasonable period of time, after sufficient indications have come to light that the person concerned is guilty of the incident.
- The person who is the subject of the Person-oriented Investigation is afforded an opportunity to express his/her views according to the principle of hearing both sides of the argument, and may seek legal assistance. This view will be recorded in writing.
- The CEO may, if the investigation and/or the interest of Alfen so requires, in consultation with the Supervisory Board, give instructions to secure certain information or items. This will involve a weighing up of interests. The CFO's permission is required to view personal information.
- The Investigation Team will act independently and impartially during the conduct of the investigative activities. The exclusion or the confirmation of the alleged irregularity will be approached from multiple angles both during the Person-oriented Investigation and in the report.
- During the person-oriented investigation, the Investigation Team will ensure that due care is taken, with reasonable regard for the interests of Alfen, the interests of the person(s) being investigated and the interests of other parties involved.
- After the execution of a Person-oriented Investigation, the Investigation Team will issue written Binding Recommendations to the CEO. The written recommendations will be kept by the legal counsel.
- All relevant documents are included in a file, such as the view of the various parties involved, reports and the written recommendations.