

HUNKEMÖLLER

Hunkemöller Whistleblower Policy

1 INTRODUCTION

Hunkemöller is described as a “great place to work” and in the Netherlands, Germany and Denmark, formally accredited as Top Employer. We want to do everything to ensure we maintain this position. An important part of this is maintaining a safe, healthy and pleasant working environment for everyone, as well as ensuring that colleagues are transparent, respectful and honest.

We are committed to responsible business practices, and always acting, in accordance with our Code of Conduct and respective relevant laws and regulations. We want to behave with integrity and treat others with respect. During your work, you may be confronted with ethical concerns or dilemmas. The Code of Conduct applies to all employees and self-employed persons, working within the relevant entity of Hunkemöller (“**Hunkemöller**”). If you observe something that worries you, or that seems to violate our Code of Conduct, we encourage you to speak up to help us address the situation proactively. You can either do this by contacting your manager or a so-called trusted person (*vertrouwenspersoon*) or a local equivalent or by contacting the Whistleblowerline. The latter can be done on an anonymous basis if you prefer.

We understand that it takes courage to speak up, so therefore we are committed to providing you with an easy and safe way to raise your concerns. Speaking up is an essential part that enables us to protect our people, our company values, our stakeholders and society as a whole. No one should feel alone when dealing with an ethical dilemma. In the Whistleblower Policy (the “**Policy**”) we clearly explain what your options are and how you can raise your concerns. The Policy sets out why certain matters should be reported, how to report, the procedure that is followed once a report has been made, and how reporters, acting in good faith, are protected, in accordance with the relevant national legislation for whistleblowers.

Our offices and stores located in the European Union ensure compliance with the local whistleblowing laws, as based on the European Union Directive (EU) 2019/1937. Please check the addendum of this Policy which includes additional information.

2 WHY REPORT?

Our vision of being a “much loved, social and inclusive brand” is our daily motivation, and we want to do everything we can to achieve it. Our people play a vital role in setting the public image of our brand. The behaviour of our people and how our people deal with matters is just as important as how we conduct business as a company.

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All individuals performing activities for Hunkemöller must understand, promote, control and take appropriate action to ensure that the principles of a Top Employer and a culture of honesty remain in place. The reason we have established this Policy is to ensure that everyone understands what they can do if they suspect a case of a suspicion of a wrongdoing. It is important that Hunkemöller is made aware of all (suspected) wrongdoings.

As soon as possible, or as soon as you suspect that there has been a violation of the Code of Conduct and/or company values, we encourage you to speak up. We do not expect you to have all the answers and encourage you to use what is described in this Policy as a reference point to determine if something is not right.

Even though this Policy refers mainly to the handling of (possible) wrongdoings, Hunkemöller will always call on all individuals as set out above to speak up / report any concerns related to their activities for Hunkemöller.

3 WHO CAN REPORT?

A report can be made by you ("**Reporter**"). A Reporter in this Policy means: a natural person who reports wrongdoing in the context of his/her work-related activities. A Reporter is therefore any (former) employee or self-employed person who works for the company.

4 WHAT SHOULD BE REPORTED?

We encourage you to speak up about any wrongdoing which means a (suspected) violation of:

- The Code of Conduct;
- Any Hunkemöller Policy;
- Any applicable law and regulation;
- Or, when in doubt, about anything that may not constitute ethical, compliant or lawful behaviour.

A wrongdoing means any potential or actual wrongdoing that has occurred or is likely to occur, or attempts to conceal it, and irregularities ("**Wrongdoing**"). A report means reporting a Wrongdoing by one of the reporting resources below ("**Report**").

Examples of applicable types of laws and regulations:

- Breach of competition law or public procurement rules;
- Bribery and corruption;
- Fraud;
- Money laundering and counter-terrorism;

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- Product safety and product conformity;
- Transport safety;
- Protection of the environment;
- Food safety;
- Animal health and animal welfare;
- Public health;
- Consumer protection issues;
- Disclosure of confidential information; or
- Protection of data and information security issues.

A Report of a Wrongdoing should be supported by relevant information, where possible, and submitted in good faith. You do not need to be fully certain that a Wrongdoing has taken place in order to report. You could also have the suspicion. A suspicion should be based on reasonable grounds which come forward from your knowledge gained from Hunkemöller or arise from knowledge you have acquired through your work at another company or organization. Knowledge from a rumor would for instance not suffice.

The reporting resources should not be used for:

- Any reporting done in 'bad faith'. This could, for employees, result in disciplinary measures against you, including dismissal. Some examples:
 - Reporting to settle personal disputes;
 - Reporting with malicious intent such as to damage someone else's reputation or good name without cause;
 - Making accusations which you know or reasonably believe to be false.
- Consumer complaints that are not considered a Wrongdoing.
- If you are an employee, any issues or complaints about HR matters that are not considered a Wrongdoing (e.g. terms of employment or performance related issues) as these should be directed to your line manager, alternatively the respective HR Manager, or with the person designated for that purpose in the applicable policies.
- Equally, this Policy is not designed for Hunkemöller's customers who wish to file a complaint related to our products. In case of a complaint, customers are kindly requested to contact Hunkemöller via its customer care service, which contact details can be found on Hunkemöller's website.

5 WHO SHOULD I REPORT TO?

You can speak up, provide feedback or ask your questions in a variety of ways. For many matters, it can be a good first step to talk to the person involved directly. Thus, Speak Up should not in the first instance replace the direct dialogue that forms the foundation of our transparent company culture. However, we recognize that this is not always an easy thing to do. If this is

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not possible, or if you do not feel comfortable doing so, please turn to the alternative channels as described below (the “**reporting resources**”):

1. Speak up to your manager or your manager’s manager.

People are encouraged to first report matters internally and to their (direct) line manager or supervisor. However, if for any reason this is not appropriate or not desired (for instance in case of a Wrongdoing), you can make use of the designated internal procedure for reporting a Wrongdoing (reporting channel) via the designated impartial department/person.

If this is not possible, or you do not feel comfortable doing so,

2. Speak up to your local HR, Compliance or Ethics office.

The contact details of the Health & Safety Officer, Loss Prevention Manager, CHRO can be found on Hunkemöller’s intranet site.

If this is not possible, or you do not feel comfortable doing so,

3. Speak up via the “SpeakUp” system.

The SpeakUp system is operated by an independent service provider and is available 24/7/365. Via the SpeakUp system you can speak up or ask questions directly to the SpeakUp office based at HQ, at our SpeakUp office, we have trained specialists handling reports. You can speak up in your own language, via phone or via internet. Qualified colleagues will handle your report internally. You can decide to remain anonymous.

You can SpeakUp via: <https://hunkemoller.speakup.report/ethicsline>

6 CAN I ASK SOMEONE FOR ADVICE OR SUPPORT?

(Potential) Reporters can consult a confidential advisor or local equivalent about a potential Wrongdoing. A Reporter can discuss a Wrongdoing with the confidential advisor of local equivalent in full confidence. The contact details can be found on Hunkemöller's intranet site.

The confidential advisor is external and functions independently of (the management of) Hunkemöller. The confidential advisor can only operate as such if the confidential advisor is not involved in the facts or circumstances described in the Report.

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The Reporter can also be assisted (at his/her own expense and risk) by an advisor who can guarantee confidentiality (such as a lawyer).

7 CAN I REMAIN ANONYMOUS WHILST REPORTING TO HUNKEMÖLLER?

Hunkemöller encourages an open culture and emphasizes the importance of Reporters raising a Wrongdoing within Hunkemöller in order to assess, further investigate and gather additional information if required, to take appropriate measures if necessary and to be able to offer the protection you as described in this Policy.

The Reporter's identity, and other data of a confidential nature, who submitted a Report in good faith will not be disclosed to others within or outside Hunkemöller that are not involved in the investigation of such report, unless you give your prior written consent thereto or in case Hunkemöller is required to ensure compliance with a legal or regulatory obligation. You are entitled to deny or withdraw your consent at any time.

You can also report internally anonymously. The SpeakUp office could determine to do research due to this report, however it is not possible to offer an anonymous Reporter protection due to doing research and factfinding. Therefore, this route of reporting anonymously is not preferred.

8 WHAT HAPPENS AFTER YOU REPORT A WRONGDOING INTERNALLY?

When you report Wrongdoing by using resources, even if anonymous, you can expect the following:

1. You will receive a confirmation of receipt of the Report within 7 days. This Report will be recorded in a register set up for this purpose.
2. Your Report will be evaluated and assessed, and the appropriate course of action will be determined.
3. Sometimes you will be asked follow-up questions.
4. You will receive feedback within (ultimately) three months after the confirmation of receipt of your report.

You will be informed on the status of the report. Please keep in mind that if you report anonymously through the SpeakUp line, you will need to check if you have received any response.

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Please note that not all issues raised will automatically lead to a formal investigation. Sometimes, following another course of action is better for all parties involved (e.g. mediation). Furthermore, sometimes there is insufficient information for an adequate investigation to take place and there is no possibility of obtaining further information.

10 CONFIDENTIALITY

When you report Wrongdoing using the Hunkemöller reporting resources, your Report will be treated confidentially and only shared with a limited number of people on a strict need-to-know basis. Depending on the purpose of sharing, the SpeakUp Office will (further) anonymise the information prior to sharing it. Information will only be shared outside the group of people shared on a need-to-know basis if Hunkemöller is required to do so by law or an important public interest is at stake.

Everybody involved in a Report is entitled to confidentiality to avoid unnecessary damage to their reputation. This means you, as a Reporter, also have a responsibility to keep the matter confidential, to be discrete and not discuss your Report with colleagues or others.

Please note that we may not always be able to give you details of the outcome of the investigation for reasons of confidentiality, privacy and the legal rights of the involved parties. All parties involved, including the accused, are entitled to confidentiality.

In principle, we are obliged to inform any person under investigation that he or she is the subject of a Report being investigated as soon as possible (this may be delayed if there is a substantial risk that this notification jeopardizes the investigation or the gathering of evidence.). Your identity will not be disclosed.

Regardless of all measures taken to protect your confidentiality, it can, unfortunately, never be fully guaranteed that in a course of an investigation you will never be implicated by other persons.

If it turns out the Report was not made in good faith, Hunkemöller is not bound by these confidentiality undertakings, without prejudice to applicable (privacy) laws.

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11 HOW WILL I BE PROTECTED IF I (ASSIST WITH A) REPORT OF A WRONGDOING?

The Reporter, under the condition that the Reporter has reasonable grounds to believe that the information on the Wrongdoing is correct at the time of reporting (acted in good faith), has the following rights (whether reporting inside or outside Hunkemöller, if reported properly):

- A Reporter may not suffer retaliation by Hunkemöller as a result of reporting a Wrongdoing (nor may be threatened with such). Here you can think of, among others (but not limited to), dismissal, bullying, discrimination, demotion etc.
- Reversal of the burden of proof applies. This means that Hunkemöller may have to prove in legal proceedings, if any, that the Reporter has not been disadvantaged, should the Reporter claim that such is the case.
- Reporters are protected against legal proceedings as a result of the report. In order to make the Report, the Reporter may have violated rules of Hunkemöller will not tolerate any form of threat or retaliation against a Reporter and will take disciplinary action against those who do not comply. This may include violation of an obligation of secrecy or copyright, trade secrets for example. Reporters will not be liable for this if they justifiably assumed that it was necessary to break those rules in order to disclose a Wrongdoing. The previous applies, unless obtaining or accessing that information is a criminal offence.

Those assisting the Reporter or other involved third party(ies) (**“Involved Third Party(ies)”**) who are related to the Reporter and who could be victims of retaliation in a work-related context, such as colleagues of the Reporter, are also eligible for the protection as set out above. In short, Involved Third Party(ies) this means (i) a third party connected to the Reporter who could be harmed by the Reporter's employer (ii) a third party with whom the Reporter is otherwise connected in a work-related context or (iii) a company owned by the Reporter/whom the Reporter works or the Reporter is work-relatedly connected to.

A Reporter or an advisor of the Reporter, or another Involved Third Party(ies) related to the Reporter, or the person handling the report, who believes he or she has suffered retaliation because of submitting a Report or due to participation in the investigation of a Report, is encouraged to immediately report such conduct to his or her manager, the SpeakUp Officer or the confidential advisor or local equivalent to allow Hunkemöller to take appropriate remedial measures as soon as possible. Hunkemöller will not tolerate any form of threat or retaliation against a Reporter and will take disciplinary action against relevant co-workers or managers (or others involved) where appropriate.

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Hunkemöller may however take disciplinary actions towards the Reporter, if Hunkemöller concludes that a Report has not been made in good faith, e.g. because false allegations have been made knowingly, improperly, maliciously, or for personal financial gain.

If it turns out that the Reporter has been personally involved in a suspected Wrongdoing, reporting such Wrongdoing does not exempt the Reporter from possible disciplinary actions by Hunkemöller or civil, criminal or regulatory liability. In its actions, Hunkemöller will, however, at all times take into account that a Reporter has voluntarily and in good faith reported the suspicions of a Wrongdoing through this Policy.

12 PROTECTING YOU, AS THE ACCUSED

A person who is subject to a concern needs our utmost protection. The presumption of innocence is a leading principle. The SpeakUp Office is responsible for protecting the rights of anyone who is accused - or otherwise involved – in any issue.

All questions or issues raised are treated confidentially. Information will only be shared with a limited number of people on a strict need-to-know basis.

The SpeakUp Office is responsible for solid, confidential and precise fact-finding. Procedures are in place to make sure this is achieved.

When a person is officially under investigation, you will be notified about this fact as soon as possible, unless there is a substantial risk of destruction of evidence and/or an impediment to the investigation.

After the facts are determined, the accused receives an opportunity to not only give a statement (responding to the accusations) but also has the right to comment on the draft findings. The accused has the right to appeal against the fact that he or she is subjected to during the time that the Report is being investigated.

We selected the SpeakUp system as it allows for anonymous dialogue with the Reporter. The SpeakUp Office has the right not to proceed with a case due to limited information. A procedure is in place for this.

12 CAN I REPORT A WRONGDOING OUTSIDE HUNKEMÖLLER?

If, after careful consideration and you have exhausted all possible alternatives to file a Report or discuss the issue with your manager or a trusted person, you do not feel comfortable to speak up within Hunkemöller, it is possible to raise your concern outside Hunkemöller. To

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understand all conditions involved, please see the website of the competent authorities in your country of residence. Whenever you are considering such a significant step, we strongly recommend you to seek advice and not do this alone. Above all, we encourage you to speak up within Hunkemoller. This way you can hand the burden over to us, and we have the opportunity to look into the matter immediately.

13 PRIVACY

The details of a Report in Hunkemöller's designated internal register will be destroyed if such are no longer necessary to meet the requirements by or pursuant to applicable laws and regulations.

Hunkemöller is committed to protecting the privacy of everyone involved in the process. We will do everything within reason to safeguard personal data from unauthorized access and processing. Any personal data obtained will be processed in line with our privacy policy and will only be used for the purposes explained in this policy or to ensure compliance with the law or an important public interest.

14 MISUSE OF THE POLICY

We take the practice of reporting in bad faith or any other form of misuse of this policy very seriously. This act is considered to be a serious breach of the Code of Conduct and disciplinary actions will be taken, including the possibility of dismissal.

15 THE SPEAKUP OFFICE

The SpeakUp Office consists of qualified professionals from the organisation. The SpeakUp Office is responsible for the execution of this Policy and the handling of questions and SpeakUp reports. All reports coming in through the SpeakUp Line and all reports via other channels will be made available to the SpeakUp Office. The SpeakUp Office registers, monitors and is responsible for solid, confidential and precise fact-finding. Procedures are in place to ensure this.

The General Counsel is accountable for the SpeakUp policy overall. The SpeakUp Office reports to the General Counsel and has a direct escalation line towards the chairman of the supervisory board. All members of the SpeakUp Office are protected against non-retaliation themselves.

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The SpeakUp Office will provide a (anonymised) report to the supervisory board. Explicitly included in the report are issues raised on non-retaliation and complaints on the handling of the issue by the SpeakUp Office.

If you believe your concern has not been handled in accordance with this policy, if you are not satisfied with the follow-up and/or the outcome of your report, or if you do not feel protected, please report this directly to the SpeakUp Office or through the SpeakUp Line.

16 UNILATERAL CHANGES AND APPLICABLE LAW

Hunkemöller reserves the right to amend this Policy unilaterally. In case of any deviations between this Policy and the applicable legislation (including used definitions), applicable legislation will prevail.



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Addendum: reporting in the EU and to European based authorities

This Addendum provides information on how to report in European Union countries and how to report specific types of Wrongdoing to European based authorities. This process is relevant only to local shops and offices that are located in the European Union. Please check below for additional information on external reporting options based on the applicable local laws and regulations. This Addendum is intended to cover specific European Union legal requirements. It is not meant to take away from any other available reporting options based on applicable local laws and regulations or provided by third parties/organizations.

WHO CAN REPORT TO EUROPEAN UNION BASED AUTHORITIES?

Who can report externally will depend on applicable local laws and regulations. At a minimum, anyone who has obtained information about a Wrongdoing (or 'violation') in a work-related context and reporting this information could lead to retaliation. The nature of these work-related activities does not matter and the work-related context can be ongoing, in the past or in the future.

WHAT CAN BE REPORTED TO EUROPEAN UNION BASED AUTHORITIES?

What can be reported externally will depend on applicable local laws and regulations. At a minimum, it's actual or potential violations of specific European Union laws and regulations. This includes any reasonable suspicions of a violation or attempts to conceal a violation.

Overview of the specific areas of European Union laws and regulations for which you can report externally:

- public procurement;
- financial services, products and markets, and prevention of money laundering and terrorist financing;
- product safety and compliance;
- transport safety;
- protection of the environment;
- radiation protection and nuclear safety;
- food safety
- animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and personal data, and security of network and information systems;
- breaches affecting the financial interests of the European Union;

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- breaches relating to the internal market, including breaches of European Union competition and Member State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

Applicable local laws and regulations may include additional issues that can be reported.

WHICH (EUROPEAN UNION BASED) AUTHORITIES CAN YOU REPORT TO?

This will be different per European Union country and the type of violation but generally these are (1) authorities or other types of local (governmental) bodies that are appointed by local laws and regulations to receive and investigate reports or (2) European Union authorities.

Below we provide you with additional country specific information:

AUSTRIA

What type of wrongdoing can be reported?

As per the Austrian Whistleblower Protection Act, all violations as mentioned above in the Addendum about European Union laws and regulations and additionally:

- particular the abuse of official authority and criminal law on corruption (Sec 302 – Sec 309 Criminal Code) (Sec 3 para 3 no 11 Austrian Whistleblower Protection Act).

Who can report to local or European Union Authorities?

As per the Austrian Whistleblower Protection Act: any natural person who learns of certain violations in the course of their professional activity. This includes not only employees, but also, for example, applicants, freelancers and suppliers.

Which local or European Union authorities can you report to?

Locally, as per the Austrian Whistleblower Protection Act, reports can be made externally to the following Austrian authorities:

- Reporting platform for the private and public sectors: [Home - BKMS System \(bkms-system.net\)](https://bkms-system.net)
- Employees of the Ministry of the Interior (Bundesministerium für Inneres – BMI) can find the relevant information and the link to the internal reporting platform on the BMI intranet under “Allgemeine Seiten des Hauses” – General in-house pages.

More information about the Austrian Whistleblower Protection Act can be found here:

[Contact: SPOC \(bak.gv.at\)](mailto:SPOC@bak.gv.at)

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On European Union level, the relevant European Union authorities.

BELGIUM

What type of wrongdoing can be reported?

As per the Belgium Whistleblower Protection Act, all violations as mentioned above in the Addendum about European Union laws and regulations and additionally:

- Breaches related to the fight against tax fraud;
- Breaches related to the fight against social fraud;
- Breaches relating to the internal market, including breaches of European Union competition rules and Member State aid rules.

Who can report to local or European Union Authorities?

Locally, as per the Belgian Whistleblower Protection Act: any reporter who has become aware of a suspected violation in a work-related context. This includes at least:

- Any individual having worked or working for Hunkemöller, or whose work relationship has yet to begin;
- Self-employed persons or employees of other companies working or having worked for Hunkemöller;
- (Former) consultants;
- Anyone working under the supervision and direction of contractors, subcontractors, and suppliers;
- Shareholders and persons belonging to the administrative, management or supervisory body (current and former);
- Volunteers and paid or unpaid interns (current as well as former).

In addition, reporters who have obtained information in financial services, products and markets, and the prevention of money laundering and terrorist financing, regardless of whether this information was obtained in a work-related context.

Which local or European Union authorities can you report to?

Locally, as per the Belgian Whistleblower Protection Act, reports can be made externally to the following Belgium authorities:

- Federale Overheidsdienst Economie, K.M.O., Middenstand en Energie;
- Federale Overheidsdienst Financiën;
- Federale Overheidsdienst Volksgezondheid, Veiligheid van de voedselketen en Leefmilieu;
- Federale Overheidsdienst Mobiliteit en Vervoer;

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- Federale Overheidsdienst Werkgelegenheid, Arbeid en Sociaal Overleg;
- Programmatie Overheidsdienst Maatschappelijke Integratie, Armoedebestrijding, Sociale Economie en Grootstedenbeleid;
- Federaal Agentschap voor Nucleaire Controle;
- Federaal Agentschap voor Geneesmiddelen en Gezondheidsproducten;
- Federaal Agentschap voor de veiligheid van de voedselketen;
- Belgische Mededingingsautoriteit;
- Gegevensbeschermingsautoriteit;
- Autoriteit voor Financiële diensten en Markten;
- Nationale Bank van België;
- College van toezicht op de bedrijfsrevisoren;
- Authorities as mentioned in article 85 of the law of 18 September 2017 on the prevention of money laundering and the financing of terrorism and on limiting the use of cash;
- Nationaal Comité voor de beveiliging van de levering en distributie van drinkwater;
- Belgisch Instituut voor postdiensten en telecommunicatie;
- Rijksinstituut voor ziekte- en invaliditeitsverzekering;
- Rijksinstituut voor de Sociale Verzekeringen der Zelfstandigen;
- Rijksdienst voor Arbeidsvoorziening;
- Rijksdienst voor Sociale Zekerheid;
- Sociale Inlichtingen en Opsporingsdienst;
- Autonome dienst Coördinatie Anti-Fraude (CAF);
- Scheepvaartcontrole.

In the absence of designation or if no authority considers itself competent to receive a report, the Federal Ombudsman shall act as the competent coordinating authority for the purposes of this law. For more information can be found here: [Reporting integrity violations or breaches of law | \(federaalombudsman.be\)](https://fod.federaalombudsman.be/).

The Federal Institute for the Protection and Promotion of Human Rights (FIRM) will provide whistleblowers with professional legal and psychological support. This can be done through the institute itself or third parties such as law firms or psychologists who specialize in the matter.

On European Union level, the relevant European Union authorities.

DENMARK

What type of wrongdoing can be reported?

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As per the Danish Whistleblower Protection Act, all violations as mentioned above in the Addendum about European Union laws and regulations and additionally:

- “serious offences and other serious matters”, (e.g. sexual harassment, serious interpersonal conflicts and serious harassment.

Who can report to local or European Union Authorities?

Locally, as per the Danish Whistleblower Protection Act:

- Employees;
- Self-employed persons;
- Shareholders and persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members;
- Volunteers;
- Paid or unpaid trainees;
- Persons working under the supervision and direction of contractors, subcontractors and suppliers; and
- Persons who report or make public information, that the individual acquired in a work-related context, and the work has since ceased.

Which local or European Union authorities can you report to?

The Danish Data Protection Agency (Datatilsynet) has been designated as the external reporting channel.

More information about the Danish Whistleblower Protection Act can be found here:

[Den Nationale Whistleblowerordning](#)

On European Union level, the relevant European Union authorities.

FRANCE

What type of wrongdoing can be reported?

As per the French Whistleblower Protection Act, all violations as mentioned above in the Addendum about European Union laws and regulations and additionally:

- crimes or offences;
- violations or an attempt to conceal a violation of:
 - an international commitment duly ratified or approved by France;
 - a unilateral act of an international organisation taken on the basis of such a commitment;
 - the law or regulations;
 - a serious threat or harm to the public interest; and

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- violations of European law.

The facts reported may concern “information” on a crime, offence or violations of the law, but also *“attempts to conceal”* these violations.

The violation of the rule will no longer have to be *“serious and manifest”*.

Who can report to local or European Union Authorities?

Locally, as per the French Whistleblower Protection Act, the physical person who reports or discloses, without direct financial compensation and in good faith, information concerning a crime, an offence, a threat or harm to the general interest, a violation or an attempt to conceal a violation of international or European Union law, the law or the regulations.

Which local or European Union authorities can you report to?

Locally, as per the French Whistleblower Protection Act, reports can be made externally to the following French authorities:

- Criminal authorities (Police, Gendarmerie, Procureur de la République);
- Defender of right: Orientation et protection des lanceurs d'alerte (Défenseur des Droits [Défenseur des Droits \(defenseurdesdroits.fr\)](https://www.defenseurdesdroits.fr));
- Specific administrative authorities depending on the area concerned (see complete list of the administrative authorities annexed to the French Decree No. 2022-1284 of October 3, 2022, [Decree No. 2022-1284 of 3 October 2022 on the procedures for collecting and processing reports issued by whistleblowers and establishing the list of external authorities established by Law No. 2022-401 of 21 March 2022 aimed at improving the protection of whistleblowers - Légifrance \(legifrance.gouv.fr\)](#)).

More information about the French Whistleblower Protection Act can be found here: [Défenseur des Droits \(defenseurdesdroits.fr\)](https://www.defenseurdesdroits.fr).

On European Union level, the relevant European Union authorities.

GERMANY

As per the German Whistleblower Protection Act, all violations as mentioned above in the Addendum about European Union laws and regulations and additionally:

(1) Information on:

1. infringements which are punishable by law,
 2. infringements which are subject to a fine, insofar as the infringed regulation serves to protect life, limb or health or to protect the rights of employees or their representative bodies.
- representative bodies,

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3. other infringements of federal and Land legislation as well as directly applicable legal acts of the European Union and the European Atomic Energy Community

- a) to combat money laundering and terrorist financing, including in particular the Money Laundering Act and Regulation (EU) 2015/847 of the European Parliament and of the Council of 20 May 2015 on information to be transmitted information accompanying transfers of funds and repealing Regulation (EU) No. 1781/2006 (OJ L 141, 5.6.2015, p. 1), as amended by Regulation (EU) 2019/2175 (OJ L 334, 27.12.2019, p. 1), as amended from time to time,
- b) laying down requirements for product safety and conformity,
- c) road safety requirements covering road infrastructure safety management, safety requirements in road tunnels and the admission to the occupation of road haulage operator, admission to the occupation of road haulage operator or road passenger transport operator (bus and/or coach undertaking),
- d) requirements concerning the safety of railway operations,
- e) Maritime safety requirements concerning European Union rules on the recognition of ship inspection and survey organisations, carrier's liability and insurance in respect of the carriage of passengers by sea, the approval of the profession of road haulage operator or of road passenger transport operator (bus and coach undertaking), the licensing of the profession of road haulage operator or of the profession of road passenger transport operator, of passengers by sea, approval of marine equipment, maritime safety inspection, seafarers' training, registration of persons on board passenger ships engaged in maritime transport, and European Union rules and procedures for the safe loading and unloading of bulk carriers,
- f) civil aviation safety requirements relating to the prevention of operational and technical safety hazards operational and technical safety and air traffic control,
- g) requirements for the safe transport of dangerous goods by road, rail and inland waterways,
- h) requirements for the protection of the environment
- i) requirements for radiation protection and nuclear safety,
- j) promoting the use of energy from renewable sources and energy efficiency,
- k) on food and feed safety, organic production and labelling of organic products, the protection of geographical indications for agricultural products and foodstuffs, including wine, aromatised wine products and products and spirit drinks and traditional specialities guaranteed, on the placing on the market and use of plant protection products and on animal health and welfare, insofar as they concern the protection of animals kept for farming purposes, the protection of animals at the time of killing, the keeping of wild animals in zoos, the protection of animals used for scientific purposes and the transport of animals and related operations,

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- l) on standards of quality and safety of organs and substances of human origin, medicinal products for human and veterinary use, medical devices and cross-border patient care,
- m) on the manufacture, presentation and sale of tobacco products and related products,
- n) the regulation of consumer rights and consumer protection in relation to contracts concluded between traders and consumers and the protection of consumers in the field of payment accounts and financial services, price indication and unfair commercial practices,
- o) the protection of privacy in electronic communications, the protection of confidentiality of communications, the protection of personal data in the electronic communications sector, the protection of the privacy of users' terminal equipment and of information stored in such terminal equipment, the protection against unreasonable harassment by means of telephone calls, automatic calling machines, facsimile machines or electronic mail, and as well as on the display and suppression of telephone numbers and on the inclusion in subscriber directories,
- p) on the protection of personal data within the scope of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data, on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1; L 314, 22.11.2016, p. 72; L 127, 23.5.2018, p. 2; L 74, 4.3.2021, p. 35) in accordance with Article 2 thereof,
- q) on the security of information technology within the meaning of section 2(2) of the BSI Act of digital service providers within the meaning of section 2(12) of the BSI Act,
- r) to regulate the rights of shareholders of public limited companies,
- s) to audit the financial statements of public interest entities pursuant to section 316a sentence 2 of the Commercial Code,
- t) on the accounting, including bookkeeping, of companies that are capital market-oriented within the meaning of section 264d of the Commercial Code, of credit institutions within the meaning of section 340 1) of the Commercial Code, financial services institutions within the meaning of section 340 (4) sentence 1 of the Commercial Code, securities institutions within the meaning of § 340 paragraph 4a sentence 1 of the Commercial Code, institutions within the meaning of § 340 paragraph 5 sentence 1 of the Commercial Code, insurance undertakings within the meaning of section 341(1) of the Commercial Code and pension funds within the meaning of section 341(4) sentence 1 of the Commercial Code,

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4. violations of regulations for contracting authorities under federal and uniform law on the procedure for the award of public contracts and concessions and on the legal protection in these procedures from the time the relevant EU thresholds are reached,
5. infringements covered by section 4d(1) sentence 1 of the Financial Services Supervision Act unless otherwise provided for in section 4(1) sentence 1,
6. infringements of legal tax provisions applicable to corporations and commercial partnerships legal tax standards applicable to corporations and commercial partnerships,
7. infringements in the form of agreements aimed at improperly obtaining a tax advantage that is contrary to the objective or purpose of the tax law applicable to tax law applicable to corporations and partnerships,
8. infringements of Articles 101 and 102 of the Treaty on the Functioning of the European Union as well as infringements of the provisions of section 81, paragraph 2, numbers 1, 2, letter a and number 5 and paragraph 3 of the Act against Restraints of Competition,
9. infringements of provisions of Regulation (EU) 2022/1925 of the European Parliament and of the Council of 14 September 2022 on contestable and fair markets in the digital sector and amending Directives (EU) 2019/1937 and (EU) 2020/1828 (Digital Markets Act) (OJ L 265, 12.10.2022, p. 1),
10. statements by federal civil servants which constitute a breach of the duty of loyalty to the Constitution.

In addition, the German Act also applies to the reporting and disclosure of information on

1. infringements of the protection of the financial interests of the European Union within the meaning of Article 325 of the Treaty on the Functioning of the European Union, and
2. infringements of internal market provisions within the meaning of Article 26(2) of the Treaty on the Functioning of the European Union, including provisions of the European Union going beyond paragraph 1. (8) of the European Union on competition and state aid.

Who can report to local or European Union Authorities?

Locally, as per the German Whistleblower Protection Act, employees as well as leased employees (Leiharbeitnehmer) and other individuals who in connection with their professional activity are in contact with the company.

Which local or European Union authorities can you report to?

Locally, as per the German Whistleblower Protection Act, reports can be made externally to the following German authorities:

- External Federal Reporting Office as part of the Federal Ministry of Justice:
<https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes.html>

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- German Federal Cartel Office in the event of violations of the law against restraints of competition;
- Federal Financial Supervisory Authority in the event of violations of the financial services supervision act.

More information about the German Whistleblower Protection Act can be found here:
https://www.bafin.de/DE/DieBaFin/Hinweisgeberstelle/hinweisgeberstelle_node.htm

On European Union level, the relevant European Union authorities.

LUXEMBOURG

What type of wrongdoing can be reported?

Locally, as per Luxembourg Whistleblower Protection Act: all violations of national Luxembourg law can be reported. However, an exception is made for reports of national security violations. Nor does it apply to reporting persons whose relations are covered by medical secrecy, lawyer-client secrecy, the professional secrecy to which a notary is bound, the professional secrecy to which a bailiff is bound, the secrecy of judicial deliberations, or by the rules governing criminal proceedings.

Who can report to local or European Union Authorities?

Locally, as per the Luxembourg Whistleblower Protection Act: any reporter who has become aware of a suspected violation in a work-related context. This includes at least:

- Any individual having worked or working for Hunkemoller, or whose work relationship has yet to begin;
- Self-employed persons or employees of other companies working or having worked for Hunkemöller;
- (Former) consultants;
- Anyone working under the supervision and direction of contractors, subcontractors, and suppliers;
- Shareholders and persons belonging to the administrative, management or supervisory body (current and former);
- Volunteers and paid or unpaid interns (current as well as former).

Which local or European Union authorities can you report to?

As per Luxembourg Whistleblower Protection Act, reports can be made externally to the following Luxembourg authorities:

- The Luxembourg Financial Services Authority – CSSF;
- The Luxembourg Insurance Commission – CAA;

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- The Luxembourg competition authority;
- The Luxembourg Registration Duties, Estates and VAT Authority – AED;
- The Luxembourg Inspectorate of Labour and Mines – ITM;
- The Luxembourg Data Protection Commission – CNPD;
- The Luxembourg Equal Opportunities Centre – CET;
- The Mediator, as part of his mission to carry out external checks on places where people are deprived of their liberty;
- The Ombudsman for children and youth;
- Luxembourg Regulatory Institute – ILR;
- Luxembourg Independent Regulator for Audiovisual Media Services – ALIA;
- Luxembourg and Diekirch Bar Association;
- Luxembourg Chamber of Notaries;
- Luxembourg Medical Board;
- Nature and Forest Administration – ANF;
- Water Management Administration – AGE;
- Air Navigation Administration – ANA;
- National Consumer Ombudsman Service;
- Order of Architects and Consulting Engineers – OAI;
- Luxembourg Association of Chartered Accountants – OEC;
- Luxembourg Institute of Auditors – IRE;
- Luxembourg Direct Tax Administration – ACD;

More information about the Luxembourg Whistleblower Protection Act can be found here:

[Whistleblower - government.lu \(gouvernement.lu\)](https://www.gouvernement.lu/en/government/whistleblowing/whistleblowing.html)

On European Union level, the relevant European Union authorities.

THE NETHERLANDS

What type of wrongdoing can be reported?

As per the Dutch Whistleblower Protection Act, all violations as mentioned above in the Addendum about European Union laws and regulations and additionally:

- A breach of EU Community law (violation or undermining the material scope in Article 2 Dutch Whistleblower Protection Act); or
- An act or omission which jeopardizes the public interest in connection with:
 - A breach or risk of a breach of 1) a statutory regulation or of 2) internal rules that impose a specific obligation and have been established by the employer based on a statutory regulation; or

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- A risk to public health, public safety or the environment, or an improper act or omission that jeopardizes the proper functioning of the undertaking.

A public interest is in any event at stake if the act or omission affects more than just personal interests and is either part of a pattern or structural in nature or is serious or broad in scope.

Who can report to local or European Union Authorities?

Locally, as per the Dutch Whistleblower Protection Act: any natural person who has become aware of a suspected violation in a work-related context. Work-related context means future, current or past work-related activities in the public or private sector through which, irrespective of the nature of those activities, a natural person obtains information about a violation and in which this person could suffer a detriment as referred to in section 17da of the Dutch Whistleblower Protection Act if they reported such information.

Which local or European Union authorities can you report to?

Locally, as per the Dutch Whistleblower Protection Act, the following authorities are appointed to receive and follow up on reports, as far as they are competent in the areas set out under “What type of wrongdoing can be reported?” above:

- The Dutch Authority for Consumers and Markets (Autoriteit Consument & Markt);
- The Dutch Authority for the Financial Markets (Autoriteit Financiële Markten);
- The Data Protection Authority (Autoriteit Persoonsgegevens);
- De Nederlandsche Bank N.V.;
- The Whistleblower Authority (Huis voor Klokkenluiders);
- The Health and Youth Care Inspectorate (Inspectie Gezondheidszorg en Jeugd);
- The Dutch Healthcare Authority (Nederlandse Zorgautoriteit);
- The Authority for Nuclear Safety and Radiation Protection (Autoriteit Nucleaire Veiligheid en Stralingsbescherming); and
- Organizations and administrative authorities, or units thereof, appointed by an order in council or a ministerial order which have tasks or powers in one of the areas referred to this Addendum about European Union laws and regulations.

More information about the Dutch Whistleblower Protection Act can be found here: <https://www.huisvoorklokkenluiders.nl/>.

On European Union level, the relevant European Union authorities.

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NORWAY

Norway is not a member state of the EU but associated with the Union by membership in the European Economic Area (EEA).

Norwegian employment legislation already offers protection for employees reporting on their working conditions. However, Norway does not have a designated Whistleblowing Act offering protection to a wider scope of persons than employees or hired employees.

We will monitor any developments and update the addendum accordingly if necessary.

More information about the Norwegian Labour Inspection Authority can be found here:

[Slik kan arbeidstakere varsle om kritikkverdige forhold \(arbeidstilsynet.no\)](https://arbeidstilsynet.no)

POLAND

What type of wrongdoing can be reported?

As per the Polish Whistleblower Protection Act, all violations as mentioned above in the Addendum about European Union laws and regulations and additionally:

- Corruption;
- Financial interests of the State Treasury of the Republic of Poland, a local government unit;
- Constitutional freedoms and rights of man and citizen - occurring in the relations of the individual with public authorities.

Moreover, legal entities may provide for the possibility of reporting infringements relating to the legal entity's internal regulations or ethical standards, which have been established by the legal entity on the basis of generally applicable law and remain in compliance therewith.

Who can report to local or European Union Authorities?

Locally, as per the Polish Whistleblower Protection Act, person who may report:

- Employees (also ex-employees);
- Temporary workers;
- Candidates, in cases where information concerning a breach has been acquired during the recruitment process or other pre-contractual negotiations;
- Workers hired on a basis other than an employment relationship, including civil law contracts;
- Entrepreneurs;
- Commercial representative;
- Shareholders and partners;
- Members of the administrative, management or supervisory body of a legal entity;

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- Persons working under the supervision and direction of contractors, subcontractors and suppliers, including on the basis of civil law contracts;
- Trainees;
- Volunteers;
- Public officers (e.g. policeman, board guards, etc.);
- Soldiers;
- Other persons, in cases where information concerning a breach has been acquired during any process or other pre-contractual negotiations (suppliers of goods and services, corporate bodies candidates etc.).

Which local or European Union authorities can you report to?

As per Polish Whistleblower Protection Act, reports can be made externally to the following Polish authorities:

- The Ombudsman (RPO);
- Another public authority (e.g. the Polish Financial Supervision Authority, the Office of Competition and Consumer Protection and the General Inspector of Financial Information),

Under the following conditions:

1. When internal reporting channels are absent or incapable of ensuring confidentiality.
2. After making an internal report without the receiving company taking any remedial actions.
3. If the breach presents an imminent or evident danger to the public.

More information about the Polish Whistleblower Protection Act can be found here:

[Portal Gov.pl \(www.gov.pl\)](https://www.gov.pl)

On European Union level, the relevant European Union authorities.

SPAIN

What type of wrongdoing can be reported?

Locally, as per the Spanish Whistleblower Protection Act, all violations as mentioned above in the Addendum about European Union laws and regulations and additionally:

- Occupational health and safety infringements.
- Infringements that directly affect or undermine the general interest where no specific regulation applies. The general interest shall be deemed to be affected when it involves an economic loss for the Public Treasury.

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Some exceptions are carved out, such as violations relating to classified and privileged information as well as information that may affect national security, both of which fall outside the protective scope of Law 2/2023.

Who can report to local or European Union Authorities?

Locally, as per the Spanish Whistleblower Protection Act, any person working in the private or public sector who have obtained information on offences in an employment or professional context, including in any case:

- Persons having the status of public employees or employees.
- Self-employees.
- Shareholders and persons belonging to the administrative, management or supervisory body of a company, including non-executive members.

Protection is also extended to all those who have professional or employment ties with entities in both the public and private sectors, those who have already terminated their professional relationship, volunteers, trainees or trainees in training and people who participate in selection processes. The protection of the law is also extended to persons providing assistance to whistleblowers, to persons in their entourage who may suffer reprisals, as well as to legal persons owned by the whistleblower.

Which local or European Union authorities can you report to?

As per Spanish Whistleblower Protection Act, reports can be made externally to the following Spanish authorities:

- Andalusia: <https://buzon.antifraudeandalucia.es> which is also accessible at www.antifraudeandalucia.es
- Valencia: Agencia Valenciana Antifrau <https://www.antifraucv.es/> the report can be made at <https://bustiadenuncies.antifraucv.es/#/>
- Spain nationwide:
 - National Anti-Fraud Coordination Service <https://www.igae.pap.hacienda.gob.es/sitios/igae/esES/snca/paginas/comunicacionsnca.aspx>
 - Public Prosecutor's Office against Corruption and Organized Crime <https://www.fiscal.es/>
 - National Police <https://www.policia.es/es/denuncias.php#>
 - Court of Audit <https://www.tcu.es/es>
 - Ombudsman <https://www.defensordelpueblo.es/tu-queja/01-description/>
 - Competition Law Authorities CNMC covid.competencia@cnmc.es
 - Stock Exchange Commission comunicaciondeinfracciones@cnmv.e

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- Autoridad Independiente de Protección del Informante;

On European Union level, the relevant European Union authorities.

SWEDEN

What type of wrongdoing can be reported?

As per the Swedish Whistleblower Protection Act, all violations as mentioned above in the Addendum about European Union laws and regulations and additionally:

- On wrongdoing in work-related contexts for which there is a "public interest". It is not applicable for information that falls under the Protective Security Act, nor for information that is related to national security within the national defence or information with a public authority within defence or public protection/security.

Who can report to local or European Union Authorities?

Locally, as per the Swedish Whistleblower Protection Act, person who may report:

- Employees and job applicants;
- Persons seeking or performing voluntary work;
- Persons seeking or completing internships;
- Persons who are otherwise available to perform, or performs, work under the supervision and management of a business operator;
- Self-employed persons seeking or performing assignments;
- Persons available to be, or who are, part of the administrative, management or supervisory body of an undertaking;
- Shareholders available to be, or who are, active in a limited liability company;
- Persons who have belonged to any of the above categories and have received or obtained the information during the time in the business.

Which local or European Union authorities can you report to?

Locally, as per the Swedish Whistleblower Protection Act, reports can be made externally to the following Swedish authorities:

- Arbetsmiljöverket, www.av.se
- Folkhälsomyndigheten, www.folkhalsomyndigheten.se
- Skatteverket, www.skatteverket.se
- Konsumentverket, www.konsumentverket.se - Full list to be found at www.regeringen.se

More information about the Swedish Whistleblower Protection Act can be found here:

[Act on the Protection of Persons Reporting Irregularities - Government.se](http://Act.on.the.Protection.of.Persons.Reporting.Irregularities-Government.se)

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On European Union level, the relevant European Union authorities.

SWITZERLAND

Switzerland is not a member state of the EU but associated with the Union by membership in the European Economic Area (EEA). Switzerland does not have a Whistleblowing Act.

Whistleblower Policy visualisation

How do I report a wrongdoing or breach?*

*Please note, this is a shorter and simplified version of the Whistleblower policy, therefore not all information is shown. For the full explanation, read the Whistleblower policy.

