

YTE - Whistleblowing Policy

Version December 2023

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1 INTRODUCTION AND SCOPE

1.1 Background

The overarching goal of the revised Dutch Whistleblower Protection Act ('Wbk') is to better protect those who report Misconduct.¹ When people feel safe and secure to report Misconduct, YTE can improve based on this feedback. This Whistleblowing Policy aims to ensure compliance with the Wbk and informs on how the procedure to report Misconduct within YTE works. It informs how individuals who report Misconduct ('Reporting Persons', also known as 'whistleblowers') can report Misconduct within and how they are protected against certain negative consequences of such a report.

This Whistleblowing Policy aims to provide a safe reporting environment for Reporting Persons and provides various ways in which someone can report Misconduct.

This Whistleblowing Policy for reporting Misconduct provides YTE's internal reporting procedure; what and how can be reported within YTE. It also describes how Misconduct can be reported externally. Reporting a suspicion of Misconduct is a crucial aspect of addressing undesirable and unethical behaviour.

¹ Please find the meaning of capitalized terms and abbreviations in ANNEX I - Definitions.

This Whistleblowing Policy also outlines the procedures for assessing and investigating Suspected Misconduct under Dutch national law. It details the actions taken by YTE upon receiving a report and sets out the safeguards in place for the Reporting Person and any other involved parties.

This Whistleblowing Policy provides the manner in which Employees can report Misconduct within YTE. The Whistleblowing Policy describes the manner in which Misconduct can be reported internally or externally.

1.2 Applicability and scope of this Whistleblowing Policy

A new European Directive was introduced in 2019, to better protect individuals who report Misconduct² (the 'Whistleblowing Directive').³ In the Netherlands, the Whistleblowing Directive is implemented in the Wbk.⁴ This Whistleblowing Policy is written in line with the Wbk, as YTE's headquarter is located and registered in the Netherlands.

This Whistleblowing Policy applies for all branches of YTE. YTE currently operates in the following countries (for all locations, please [click here](#)):

- | | |
|------------------|------------------------|
| ✓ Belgium | ✓ Hungary |
| ✓ Czech Republic | ✓ Italy |
| ✓ France | ✓ The Netherlands (HQ) |
| ✓ Germany | ✓ The United Kingdom |

All individuals who work for YTE can rely on this Whistleblowing Policy, including Employees (who perform work for YTE pursuant to a civil-law employment contract), temporary workers, interns and volunteers. Other individuals who otherwise perform(ed) activities in Work-Related Context for YTE may also rely on this policy for as far as applicable. 'Work-Related Context' means future, current or past work-related activities for YTE.

This policy is meant for all people that work for YTE, including temporary workers, interns and volunteers. Other individuals who otherwise perform(ed) activities in Work-Related Context for YTE may also rely on this policy for as far as applicable, such as consultants hired by YTE.

1.3 Entry into force and validity period of this Whistleblowing Policy

This Whistleblowing Policy will apply as from 17 December 2023 and will continue to apply until it is rescinded or amended by management, provided that 50% or more of the Employees approve this policy within 6 months after publication (thus before 17 June 2024).

2 WHAT IS CONSIDERED MISCONDUCT?

Behaviour is considered Misconduct if it falls within one of the following two categories:

- (i) a Breach of a regulation or directive of the EU in specific procedure areas, also referred to as a violation of EU law; or
- (ii) an act or omission with regard to which the public interest is at stake.

EU law is established in a European regulation or directive, or national legislation derived from it. A violation of EU law is an act or omission that is unlawful or undermines its purpose and is harmful to the general interest. A comprehensive list of relevant Whistleblowing Policy areas is provided in Annex 2 of the Whistleblowing Directive, but consider, for example, environmental protection or the protection of personal data.

² In this Whistleblowing Policy referred to as 'Misconduct', however in legal documentation also referred to as abuse.

³ Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law ([link](#)).

⁴ Please find the official English translation [here](#).

Regarding an act or omission with regard to which the public interest is at stake, Misconduct is present when the act or omission has one or more of the following characteristics:

- there is a violation of the law or internal rules established by the employer based on a legal provision;
- there is a risk to public health;
- there is a risk to the safety of individuals;
- there is a risk of environmental damage;
- there is a risk to the proper functioning of the organisation due to improper action or omission.

Each case will be assessed by the General Manager and/or outside counsel to determine whether or not there is an incident affecting the public interest. However, the Wbk clearly states that 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.

For each report, it must be determined whether there is a case of Misconduct as meant in the Wbk. The Whistleblowing Policy is only intended for reporting Misconduct and, where applicable, related integrity issues, and is not intended for individual matters such as a(n) (employment) conflict between an Employee and a co-worker or supervisor.

Examples of topics that could qualify as Misconduct are:

- | | |
|------------------------------|-----------------------------------|
| ✓ Sexual harassment | ✓ Fraud or forgery |
| ✓ Abuse of power | ✓ Health and safety breaches |
| ✓ Theft | ✓ Illegal substance abuse (drugs) |
| ✓ Damage to company property | ✓ Alcohol use |

The legislation surrounding whistleblowers aims to deal with situations which may harm society. Therefore, the procedure as set out in this Whistleblowing Policy is not to be used for individual issues within YTE. If a person wants to discuss something outside the scope of this Whistleblowing Policy, they should contact their direct manager or file a complaint via the appeal box (appealbox@yamatoeurope.com).

3 WHO CAN REPORT?

The definition of a Reporting Person in the Wbk is 'a natural person who reports or discloses a suspicion of Misconduct in a Work-Related Context.' Therefore, a Reporting Person is always a natural person, in other words, a human being. This implies that legal entities such as companies, foundations, or government institutions cannot be a Reporting Person under the Wbk.

Furthermore, a Reporting Person is someone who, within the scope of their activities, reports or discloses a suspicion of Misconduct. This person must have a work relationship with the organisation related to that suspicion. A Reporting Person can be an Employee, meaning individuals with an employment contract, but it is not limited to them. A Reporting Person can be someone who has another work relationship with an organisation. Hence, a Reporting Person can also be a temporary worker, intern, volunteer or self-employed individual (e.g., a consultant, freelancer, contractor, or supplier). Additionally, a director, personnel of a contractor, or supplier can also be a Reporting Person. The crucial point is that the Reporting Person is engaged in, has engaged in, or will engage in activities for YTE.

In view of the above, this Whistleblowing Policy applies to all individuals who perform work or have performed activities in a Work-Related Context for YTE, in so far as their suspicion of Misconduct is based on reasonable grounds resulting from the knowledge obtained by them through their work.

All individuals who work for YTE, including Employees, temporary workers, interns and volunteers can report Misconduct.

This Whistleblowing Policy is also applicable to individuals who otherwise perform or have performed activities in a Work-Related Context for YTE in so far as their suspicion of Misconduct is based on reasonable grounds resulting from knowledge obtained by them through their work.

An ex-Employee or any other person whose work relationship has ended can also be a Reporting Person. Similarly, applicants and other individuals whose work relationship is yet to commence can be considered Reporting Persons. Furthermore, a shareholder can also be a Reporting Person.

To be considered a Reporting Person under the Wbk, an individual must have a reasonable suspicion of Misconduct and be able to substantiate it. This implies that there should be concrete and reliable indications supporting the suspicion of Misconduct.

4 HOW TO REPORT MISCONDUCT INTERNALLY

In case of Suspected Misconduct, please take into consideration the seriousness, duration and persons involved in the (Suspected) Misconduct when deciding how to file a Misconduct report.

4.1 Manners in which Misconduct can be reported

Misconduct can be reported internally in various ways: (i) via the general procedure; (ii) via YTE's confidant, (iii) anonymously.

4.1.1 Via the general procedure

Within YTE, Misconduct can be reported with the General Manager (Mr. S. Geerts). To file a report in writing, you can send an email to misconductreport@yamatoeurope.com. If you wish to report verbally, please request so via email, in which case the General Manager will contact you to plan a call or meeting for a verbal report.

If you request a physical meeting or a call, an appointment will be made within a reasonable timeframe. The General Manager will ensure that the verbal report is documented in writing, based on the information that was verbally provided. The Reporting Person (you) will be presented with a copy of the written version of the report. The Reporting Person may add to or adjust it. When satisfied with the written version of the report, the Reporting Person will confirm the accuracy in writing. The written version of the report will be dated and transferred, if applicable, as soon as possible to the person responsible for assessing the report.

4.1.2 Via YTE's confidant

Suspected Misconduct can be reported via YTE's confidant. The confidant will make the report on behalf of the Reporting Person and functions as a pass-through. YTE's confidant is the Head of Accounting Department HQ (Mrs. Ziria Bardelli). The Reporting Person can file the report in writing or request a physical meeting or a call to file a report verbally. You can contact YTE's confidant via z.bardelli@yamatoeurope.com.

If you request a physical meeting or a call, an appointment will be made within a reasonable timeframe. The confidant will ensure that the verbal report is documented in writing, based on the information that was verbally provided. The Reporting Person (you) will be presented with a copy of the written version of the report. The Reporting Person may add to or adjust it. When satisfied with the written version of the report, the Reporting Person will confirm the accuracy in writing. The written version of the report will be dated and transferred, if applicable, as soon as possible to the person responsible for assessing the report.

4.1.3 Via an external lawyer

It is also possible to make a report through a registered lawyer (advocaat). Registered lawyers are subject to a legal secrecy obligation which in principle not even a judge can set aside. They will not share your identity with anyone without your consent.

You can engage your own lawyer at your own expense, or you can contact The Data Lawyers on YTE's expense. This law firm will assign a lawyer to you that was not previously involved with any work for YTE. If it would come to litigation (proceedings in court) against YTE, you will be referred to another law firm. You can contact The Data Lawyers via info@thedatalawyers.com (or contact one of the lawyers directly via their direct email address as published on their website www.thedatalawyers.com) or via +31 (0)20 21 01 327.

General procedure and confidential reporting

If you wish to make a report, please contact:

Via the general procedure: the General Manager (Mr. S. Geerts). You can send an email to misconductreport@yamatoeurope.com to directly file a report in writing or to request a meeting/call to report verbally.

Via YTE's confidant: the Head of Accounting Department HQ (Mrs. Ziria Bardelli). You can send an email to z.bardelli@yamatoeurope.com to directly file a report in writing or to request a meeting/call to report verbally.

"Anonymous" report

It is also possible to make a report through a registered lawyer (advocaat). Registered lawyers are subject to a legal secrecy obligation which in principle not even a judge can set aside. They will not share your identity with anyone without your consent.

You can engage your own lawyer at your own expense, or you can contact the below law firm on YTE's expense. This law firm will assign a lawyer to you that was not previously involved with any work for YTE. If it would come to litigation (proceedings in court) against YTE, you will be referred to another law firm.

- Name law firm: The Data Lawyers
- Website: www.thedatalawyers.com
- Email: info@thedatalawyers.com (or contact one of the lawyers directly via their direct email address as published on their website)
- Phone number: +31 (0)20 21 01 327

4.2 Assessment of Misconduct report

4.2.1 Receipt of Misconduct report

Upon receipt of a report as described in Manners in which Misconduct can be reported, the individual handling the report will acknowledge receipt to the Reporting Person within seven days, ensuring confidentiality and non-retaliation. The report will subsequently be logged and recorded in a secure and confidential manner. All reports will be registered in a designated register, which will only be accessible for authorised Employees.

4.2.2 Initial assessment of Suspected Misconduct

A designated team or individual, often from HR, will assess the nature and severity of the alleged Misconduct. This step involves collecting additional information and determining if further investigation is necessary.

No later than three months after receiving the confirmation of receipt, the Reporting Person will be informed about the assessment of their report by the General Manager and/or outside counsel. Even if no further action is taken on the report, the Reporting Person will be notified of this, and the reasons for this decision will be provided.

No later than three months after receiving the confirmation of receipt, the Reporting Person will be informed about the assessment of their report.

If it is determined that an investigation will be conducted into the report, the Reporting Person will be informed on this. How the report will be investigated is further outlined in [4.3](#) below, describing how YTE conducts investigations. If the investigator(s) conclude(s) there is a valid suspicion of Misconduct and/or a risk of infringement of EU law, the investigator(s) will act on the report. If it is decided to act on the report, the Reporting Person will be informed.

4.3 Investigation of Misconduct report by YTE

Please find below the procedure for investigating a Misconduct report:

4.3.1 Appointment of Investigator

An Investigator is appointed, ensuring objectivity and impartiality. This Investigator could be from within YTE (an HR professional or a designated team) or an external entity, depending on the severity, sensitivity and/or complexity of the case. It is also possible that multiple Investigators are appointed.

4.3.2 Gathering evidence

The Investigator collects evidence, which may include interviews with the Reporting Person, the accused, witnesses, and reviewing relevant documentation or records. The Investigator maintains confidentiality throughout the process and handles sensitive information securely.

4.3.3 Interviews

The Investigator may conduct structured interviews with all relevant parties. These interviews are conducted in a respectful and confidential manner, ensuring fairness and impartiality. Witnesses are encouraged to provide factual information without fear of reprisal.

4.3.4 Analysis of evidence

The collected evidence is carefully analysed to assess credibility, consistency and relevance. The investigator cross-verifies statements, checks against company policies, and seeks corroborating evidence where possible.

4.3.5 Report and recommendations

A comprehensive report summarising the investigation's findings, which may include a timeline of events, evidence gathered and conclusions, is prepared. Recommendations for actions or disciplinary measures, if applicable, are included in the investigation report.

4.3.6 Decision-making

The report is presented to the appropriate management or disciplinary committee for review. Decisions are made based on the investigation's findings and in compliance with company policies and relevant laws.

4.3.7 Communication

The outcome of the investigation is communicated to the Reporting Person, the accused person(s), and any other relevant stakeholders. This communication should maintain confidentiality while addressing the necessary actions taken.

4.3.8 Follow-up

Post-investigation, YTE will implement corrective actions as appropriate, such as training, policy revisions, or disciplinary measures. This to prevent recurring instances of Misconduct.

4.4 Position of Subject of the report

The Subject of the report will - in principle and for as far as allowed under the Whistleblowing Directive - be informed of the Misconduct report against them and/or the investigation which was launched. If so, the Subject of the report will then be informed in line with the applicable data protection information requirements as soon as possible, with a maximum of 3 days after the official start of the investigation. This period can be extended if there is a substantial risk of destruction of evidence and/or impediment to the investigation. The Subject of the report will in any case be heard during the investigations.

4.5 Confidentiality

Any individual involved in the reporting or investigation of the Suspected Misconduct who may have access to confidential information has a duty of confidentiality. This means that the identity or any information that can be used directly or indirectly to ascertain the identity of the Reporting Person will not be shared with others without their consent and that these officials will not communicate unnecessarily about the report.

Information of a confidential nature in any event means:

- information about the identity of a Reporting Person and of the person to whom the Misconduct is attributed or with whom that person is associated, and information that can be traced back to that person; and
- information concerning a trade secret.

A report made through a registered lawyer is always “anonymous”, both when submitted and in further stages of handling the report. This means that only the lawyer is aware of your identity, unless you consented to sharing your identity with certain other individuals.

Furthermore, as described in Manners in which Misconduct can be reported, a report can be made through YTE’s confidant. The confidant will also function as a confidential advisor. This means that. The confidant will make the report on behalf of the Reporting Person and functions as a pass-through.

4.6 Privacy

YTE, the assigned Investigators and involved Employees will treat all information received in strict confidence, the privacy of both the Reporting Person, the Subject of the report and other Employees and Concerned Third Persons involved will be protected as much as possible. Information will only be shared on a strict need-to-know basis. More information about how personal data is processed in the context of the Whistleblowing Policy is included in [YTE’s General Privacy Statement](#).

5 HOW TO REPORT MISCONDUCT EXTERNALLY

It is the goal of YTE to create and maintain a work environment where people feel safe to make internal reports. When this is not the case, Suspected Misconduct can always be reported externally

as well. This may for example be the case if all internal procedures have been exhausted or deemed inappropriate.

There are several external authorities in the Netherlands to which you can make an external report. It depends on the kind of Suspected Misconduct which authority is competent to take note of your report. The authorities are listed below, when you follow the hyperlink to their website, the reporting procedures are explained there.

- The House for Whistleblowers (HvK):
[Ik vermoed een misstand | Huisvoorklokkenluiders \(only in Dutch\)](#)
- The Netherlands Authority for Consumers and Markets (ACM):
[Bescherming klokkenluiders | ACM.nl \(only in Dutch\)](#)
- The Dutch Authority for the Financial Markets (AFM):
[Making a notification about an incident or wrongdoing \(afm.nl\)](#)
- de Nederlandsche Bank N.V. (DNB):
[Contact en veelgestelde vragen \(dnb.nl\) \(only in Dutch\)](#)
- The Health and Youth Care Inspectorate (IGJ):
[Melden over uw werkgever \(klokkenluidersmelding\) | Inspectie Gezondheidszorg en Jeugd \(ijg.nl\) \(only in Dutch\)](#)
- The Dutch Healthcare Authority (NZa):
[Meldpunt misstanden bij zorgaanbieders of zorgverzekeraars \(klokkenluiders\) | Contact | Nederlandse Zorgautoriteit \(nza.nl\) \(only in Dutch\)](#)
- The Authority for Nuclear Safety and Radiation Protection (ANVS):
[Overtreding of misstand melden | Autoriteit NVS \(only in Dutch\)](#)
- The Dutch Data Protection Authority (AP):
[Autoriteit Persoonsgegevens | \(Only in Dutch\)](#)
- The Human Environment and Transport Inspectorate (ILT):
[Home | Inspectie Leefomgeving en Transport \(ILT\) \(ilent.nl\)](#)
- The Netherlands Labour Authority (NLA):
[Home | Netherlands Labour Authority \(nllabourauthority.nl\)](#)
- The Netherlands Food and Consumer Product Safety Authority (NVWA):
[Home | NVWA-English](#)

6 LEGAL PROTECTION

If a suspicion of Misconduct is reported (internally or externally), the Reporting Person will be provided with legal protection. Even if a suspicion of Misconduct was disclosed publicly (for example, through the media), the Reporting Person might be protected.

6.1 Protection against detriment after reporting

If a Suspected Misconduct based on reasonable suspicions has been reported, the Reporting Person is protected against detriment; we also refer to this as 'non-discrimination'. It means that the Reporting Person will not experience negative consequences from YTE as a result of their report, for example, dismissal, harassment, or denial of promotion. This protection also extends to those who have assisted the Reporting Person in their report, such as the confidential advisor and other involved colleagues or individuals.

If the Reporting Person nevertheless believes that they are or will be subjected to detriment, they can request the House for Whistleblowers to conduct an investigation. The Reporting Person can also initiate legal proceedings; in which case they need to demonstrate that they made a report and suffered detriment. In a legal proceeding, the court assumes that detriment is a consequence of the report of the Reporting Person, and YTE will have to prove the contrary.

For applicability of the non-discrimination protection, the Reporting Person must have had reasonable grounds to believe that the information they reported about was accurate at the time of

the report. The non-discrimination provision also applies to individuals assisting the Reporting Persons or other parties involved. These could include, for example, colleagues, confidants, lawyers, union representatives, partners, or family members.

6.2 Reporting in bad faith

The above legal protection and protection against detriment apply for all reporting in good faith. There will be no retaliation taken against an Employee or business partner who, in good faith, voices their concern. Reports that are found to be malicious or frivolous, however, may lead to disciplinary action.

* * * * *

ANNEX I - DEFINITIONS

The following capitalized terms and abbreviations apply to this Whistleblowing Policy:

- 'Breach of EU Law' means an act or omission that:
 - A. is unlawful and relates to the Union acts and areas falling within the material scope referred to in Article 2 of the Whistleblowing Directive; or
 - B. defeats the object or the purpose of the rules in the Union acts and areas falling within the material scope referred to in Article 2 of the Whistleblowing Directive;
- 'Competent Authority' means an authority referred to in [section 2](#) of this Whistleblower Policy;
- 'Concerned Third Person' means:
 - A. a third person who is connected with a Reporting Person and who could suffer a detriment at the hands of the Reporting Person's employer or a person or organisation with which the Reporting Person is otherwise connected in a Work-Related Context; and
 - B. a legal person that the Reporting Person owns, works for or is otherwise connected with in a Work-Related Context;
- 'Employee' means a person who performs work for YTE pursuant to a civil-law employment contract or a person who otherwise performs work for YTE for payment in a subordinate relationship;
- 'Misconduct' means the behaviour as described in [section 5](#) of this Whistleblower Policy;
- 'Report' means a report of a suspicion of Misconduct;
- 'Reporting Channel' means the organisation and procedure of a competent authority for receiving and handling reports;
- 'Reporting Person' means a natural person who reports or publicly discloses a Suspected Misconduct in a Work-Related Context;
- 'Subject' means the individual who is the subject of the Misconduct report;
- 'Suspected Misconduct' means a Reporting Person's suspicion of a Misconduct in the organisation at which he works or has worked or in another organisation if he has come into contact with that organisation through his work, in so far as the suspicion is based on reasonable grounds resulting from the knowledge gained by the Employee in the service of his employer or from the knowledge obtained by the Employee through his work at another business or organisation;
- 'Wbk' means Wet bescherming klokkenluiders (the Dutch translation of Whistleblower Act);
- 'Whistleblowing Directive' means Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (OJ L 305, 26.11.2019);
- 'Work-Related Context' means future, current or past work-related activities for YTE;
- 'YTE' means Yamato Transport Europe B.V.