

REPORTING PROCEDURE

The reporting procedure includes the following 15 Articles:

1. If circumstances permit, it is **preferable that you first make the report internally, revealing your identity**, so that Sonepar NL has the opportunity to find an appropriate solution. However, this is not an obligation.
2. You can also choose to immediately report externally.
3. As the person reporting you must also act with '**material care**', i.e. your suspicion of wrongdoing must be a reasonable suspicion. You must be able to substantiate this suspicion with your own observations or with documents (e-mails, reports, photos, letters).
4. Use the **reporting form** to make your report. You can then submit the report to one of the internal contact persons, who can be found further down this page. You may also report verbally.
5. Your report will be recorded in a **confidential register**.
6. As the person reporting, you will receive **confirmation of receipt** of your report within seven days, and this will also include the name of your contact person, if applicable.
7. All documentation related to your report will not be stored longer than necessary to comply with laws and regulations.
8. When the report has been checked against the **criteria and legal grounds** (reasonable grounds and a suspicion of wrongdoing and/or a breach of European Union law), an investigation will be started by order of the most senior manager.
9. The **handling of your internal report by the employer**:
 1. The most senior manager will launch an investigation into your reported suspicion of wrongdoing and/or breach of European Union law, **unless**:
 - a. the suspicion is not based on reasonable grounds; or
 - b. it is clear from the outset that the reported matter does not concern a suspicion of wrongdoing and/or a breach of European Union law.
 2. If the most senior manager decides not to launch an investigation, he will inform you of this in writing within two weeks of your internal report. This will also indicate on what grounds the most senior manager is of the opinion that your suspicion is not based on reasonable grounds or that it is clear from the outset that your report does not concern a suspicion of wrongdoing and/or a breach of European Union law.
 3. The most senior manager will assess whether an external body as referred to in Article 13, paragraph 3, should be notified of the report. If the employer notifies an external body, the most senior manager will send you a copy, unless there are serious objections.
 4. The most senior manager will assign the investigation to investigators who are independent and impartial and, in any event, will not allow the investigation to be carried out by persons who are or have been involved in the suspected wrongdoing and/or breach of European Union law.
 5. The most senior manager will immediately inform you in writing that an investigation has been launched and by whom it will be conducted. The most senior manager will send you a copy of the investigation terms of reference, unless there are serious objections.
 6. The most senior manager will inform the persons to whom the report relates about the report and about informing an external body as referred to in

paragraph 3, unless this may harm the interests of the investigation or the interests of enforcement.

10. The execution of the investigation

1. The investigators will give you the opportunity to be heard. The investigators will ensure that this is recorded in writing, and will submit this record for your approval and signature as the person reporting. You will receive a copy of this.
2. The investigators can also hear others. The investigators will ensure that this is recorded in writing, and will submit this record for approval and signature to the person who has been heard. The person heard will receive a copy of this.
3. The investigators can access and request all documents within our organisation that they reasonably deem necessary for conducting the investigation.
4. Employees are permitted to provide investigators with any documents they may reasonably deem necessary for the purpose of the investigation.
5. The investigators will prepare a draft investigation report and give you the opportunity to comment on it, unless there are serious objections.
6. The investigators will then adopt the investigation report. They will send you a copy, unless there are serious objections.

11. Position of the employer

1. The most senior manager will notify you in writing within twelve weeks after receipt of your report of the substantive position with regard to your reported suspicion of wrongdoing and/or breach of European Union law. This notification will explain what follow-up steps have been and/or will be taken.
2. If it becomes clear that the position cannot be given within the stipulated period, the most senior manager will inform you of this in writing. The time period within which you as the person reporting can expect the position is also indicated. If the total period therefore exceeds twelve weeks, an indication will also be given as to why a longer period is necessary.
3. After completion of the investigation, the most senior manager will decide whether an external body as referred to in Article 14, paragraph 3, should be informed of the internal report of suspected wrongdoing and of the investigation report and the employer's position. If the employer notifies an external body, he will send the person reporting a copy thereof, unless there are any objections.
4. The individuals to whom the report relates will be informed in the same way as the person reporting pursuant to paragraphs 1 to 3, unless this could harm the interests of the investigation or enforcement.

12. Hearing both sides of the argument regarding the investigation report and the employer's position

1. The employer will give you the opportunity to respond to the investigation report and the employer's position.
2. If, in response to the investigation report or the employer's position, you substantiate that your suspicion of wrongdoing and/or breach of European Union law:
 - has either not been properly investigated,
 - or that the investigation report or the employer's position contains material inaccuracies,the employer will respond to it substantively and, if necessary, initiate a new or additional investigation. Articles 9 to 12 will apply mutatis mutandis to this new or additional investigation.

3. If the employer notifies or has notified an external body as referred to in Article 13, paragraph 3, it will also send the aforementioned response from you to the investigation report and the position of the employer to that external body. You will receive a copy of this.

13. External report

1. After making an internal report of a suspicion of wrongdoing and/or a breach of European Union law, you can also report to an external body if:
 - a. the person reporting disagrees with the position as referred to in Article 12 and is of the opinion that the suspicion was wrongly set aside;
 - b. the person reporting has not received a position within the period referred to in Article 11, paragraph 1 or 2.
2. You can directly file an external report of a suspicion of wrongdoing. This will, in any event, be required if this results from any statutory regulation or in the event of:
 - a. acute danger, whereby a significant and urgent public interest makes an immediate external report necessary;
 - b. a reasonable suspicion that the most senior person within the employer's organisation is involved in the suspected wrongdoing;
 - c. a situation in which you as the person reporting can reasonably fear retaliatory measures in connection with making an internal report;
 - d. a clearly demonstrable threat of misappropriation or destruction of evidence;
 - e. a previous report in accordance with the procedure of the same wrongdoing, which did not eliminate the wrongdoing;
 - f. a duty to make an immediate external report.
3. You can make an external report to an external body which is the most appropriate. An **external body** is, in any event, understood to mean:
 - the investigation department of the Whistleblowers Authority;
 - the Netherlands Authority for Consumers & Markets (ACM) in the event of violations of consumer law;
 - the Dutch Personal Data Authority (AP) in the event of violations of the General Data Protection Regulation (GDPR);
 - De Nederlandsche Bank N.V. (DNB)
 - and the Netherlands Authority for the Financial Markets (AFM) in the event of violations of financial-economic rules.
4. If, in your reasonable opinion, the public interest outweighs the employer's interest in secrecy, you can also make your external report to an external third party who, in his/her reasonable opinion, may be considered capable of directly or indirectly eliminating the suspected wrongdoing.

14. Internal and external investigation into prejudice towards the person reporting

1. If you believe that you or the third parties involved have been prejudiced in connection with your report, the most senior manager can request an investigation into the way in which you as the person reporting are treated within the organisation.
2. Articles 9 to 13 apply accordingly.
3. Paragraphs 1 and 2 of this article will apply mutatis mutandis to the persons involved in the report (reporting centre, investigators, advisors, (interviewed) employee, etc.).

4. You can also request the investigation department of the Whistleblowers Authority to investigate the manner in which an employer has behaved towards you and/or the persons involved in response to your report.

15. Publication, reporting and evaluation

1. The most senior manager will ensure that this reporting procedure is published on the intranet and made public on the employer's website.
2. The most senior manager will prepare an annual report on the policy regarding the handling of reports of wrongdoing and breach of European Union law and the implementation of this regulation. This report contains in any event:
 - a. information on the policy pursued in the past year concerning the handling of reports of wrongdoing and breach of European Union law and the policy to be pursued in the coming year in this regard;
 - b. information on the number of reports and an indication of the nature of the reports, the results of the investigations and the positions of the employer;
 - c. general information on the experience of the prevention of prejudice towards the person reporting;
 - d. information on the number of requests for investigation into prejudice in connection with the reporting of wrongdoing and/or breach of European Union law and an indication of the results of the investigations and the positions of the employer.
3. The most senior manager will send the draft of the report referred to in the previous paragraph to the Works Council for discussion, after which it will be discussed in a consultation meeting with the Works Council.
4. The most senior manager will give the Works Council the opportunity to make known its position regarding the policy on dealing with suspicions of wrongdoing and irregularities, the implementation of this regulation and the report. The most senior manager will ensure that the position of the Works Council is incorporated in the report and will submit it to the Works Council for approval.