



WHISTLEBLOWER POLICY

Tricorp places great importance on business ethics, compliance with legislation, codes of conduct, and our core values.

In accordance with the Dutch Whistleblower Protection Act, Tricorp has established internal procedures that allow employees and external parties to report (suspected) misconduct or irregularities through internal and/or external reporting channels. Whistleblowers are protected against negative consequences resulting from such reports, including retaliation.

When and how to report?

If you discover, become aware of, or reasonably suspect (potential) misconduct within the organization, you are encouraged to notify Tricorp immediately.

For external reporters, a dedicated reporting channel is available: [Tricorp](#). This is a secure and user-friendly way to report misconduct confidentially or anonymously.

This is a secure online environment where reports can be submitted anonymously or confidentially. After submission, the reporter receives a unique access code to track and supplement the report. This option provides additional accessibility and safety for those who prefer to report digitally or outside the regular hierarchical structure.

What information should be included in a report?

A report must be sufficiently detailed and documented, and should include the following information (if known and relevant):

- A detailed description of the events and how they came to the attention of the whistleblower;
- The date and location of the incident;
- The names and roles of the individuals involved, or information that could help identify them;
- The names of other individuals, if applicable, who may be able to confirm the reported facts;
- The name of the whistleblower (optional, but helpful for investigation and protection);
- Any other information or elements that may assist the investigation team in verifying the facts.

Good to know: A report may also be submitted anonymously. This means you do not have to provide your name if you do not feel comfortable doing so. Anonymous reports can be submitted via Tricorp's platform.

Tricorp aims to create an environment in which whistleblowers feel safe to report misconduct. The following protective measures are in place:

- Confidential handling of the whistleblower's identity;
- A prohibition on any form of retaliation against the whistleblower and related parties.

PROTECTION OF THE WHISTLEBLOWER AGAINST RETALIATION

IDENTITY

The identity of the whistleblower will not be disclosed, except:

1. When the whistleblower explicitly consents to disclosure; or
2. When disclosure is legally required. Depending on the nature of the reported misconduct, it may be necessary to involve government authorities. In such cases, Tricorp may be required to disclose the whistleblower's identity, while maintaining strict confidentiality. The whistleblower will be informed unless doing so would jeopardize the investigation or legal proceedings.

Tricorp ensures that:

1. The whistleblower is protected against retaliation;
2. No retaliation may occur during or after public disclosure of a suspected irregularity, misconduct, or breach of EU law, provided that:
 - The whistleblower had reasonable grounds to believe the information was accurate at the time of disclosure;
 - The whistleblower reported internally or to a competent authority before going public, or had valid reasons to believe internal reporting would be ineffective;
 - The misconduct poses a real or imminent threat to the public interest;
 - There is a risk of retaliation when reporting to a competent authority;
 - It is unlikely that the misconduct will be effectively addressed.

HANDLING OF REPORTS

ACKNOWLEDGEMENT OF RECEIPT

1. If a report is made orally to a supervisor or accompanied by an oral explanation, the supervisor will ensure the report is documented in writing, approved, and signed by the whistleblower. A copy will be provided.
2. The same applies if the report is made to a confidential advisor.
3. The supervisor will forward the report without delay to the highest executive.
4. If the highest executive is involved in the report, it will be forwarded to the internal supervisory body.
5. The whistleblower will receive an acknowledgement of receipt within seven days, including a summary and a copy of the report.
6. The report will be registered in a designated register and deleted when no longer legally required.
7. Reports submitted via the portal will generate a unique 16-digit access code. The whistleblower can use this to track the report, add information, or respond to questions. Updates will be provided within three months.

HANDLING OF THE INTERNAL REPORT BY THE EMPLOYER

1. The highest executive will initiate an investigation unless:
 - The suspicion lacks reasonable grounds; or
 - It is clear the report does not concern misconduct or a breach.
2. If no investigation is initiated, the whistleblower will be informed in writing within two weeks, including reasons.
3. The highest executive will assess whether a competent authority should be informed, with the whistleblower's consent.
4. Investigators will be independent and impartial.
5. The whistleblower will be informed of the investigation and the assigned investigators.
6. Individuals named in the report will be informed unless this compromises the investigation.

CONDUCTING THE INVESTIGATION

1. The whistleblower will be heard, and the interview documented and approved.
2. Other individuals may also be interviewed under the same conditions.
3. Investigators may access any necessary documents.
4. Employees may submit relevant documents.
5. A draft report will be shared with the whistleblower for comments (unless serious objections exist).
6. A final report will be issued and shared with the whistleblower.
7. Trade secrets may only be used for the purpose of the investigation.

EMPLOYER'S POSITION

1. Within eight weeks, the employer will inform the whistleblower of its position and any actions taken.
2. If this is not possible, the whistleblower will be informed of the delay and the expected timeline. If the total period exceeds twelve weeks, the reason will be explained.
3. After the investigation, the employer will assess whether to inform an external authority. A copy will be sent to the whistleblower unless serious objections apply.
4. Individuals named in the report will be informed in the same manner, unless this compromises the investigation.

RIGHT TO RESPOND

1. The whistleblower may respond to the investigation report and the employer's position.
2. If the response indicates that the investigation was incomplete or inaccurate, the employer will respond substantively and may initiate a new or supplementary investigation.
3. If an external authority is or will be informed, the whistleblower's response will also be forwarded to that authority.