

Whistleblowers regulation ABT B.V.

Regulation for dealing with a suspicion of wrongdoing intend for employees of ABT.

1

Article 1 | Definitions

In this regulation, the following terms have the following meaning:

- **the employee**: The employee who performs or has performed work pursuant to a contract of employment in accordance with civil law, or the person who performs or has performed work for the company other than pursuant to a contract of employment.
- **the company**: ABT B.V.
- **the reporter**: a natural person who reports or discloses a suspicion of wrongdoing in the context of their work-related activities.
- **a notification**: a notification of a suspicion of a wrongdoing
- **a suspicion of a wrongdoing**: The suspicion of a reporter whistleblower that within the organization in which he works or has worked, or within another organization with which he has come into contact through his employment, there is a wrongdoing - as defined in Article 1 sub b of the law protection whistleblowers ('Wet bescherming klokkenluiders, Wbk) - insofar as:
 - a. the suspicion is based on reasonable grounds arising from the knowledge acquired by the the whistleblower through his employment with his employer or through the knowledge gained by the whistleblower through his activities at another company or organization.
 - b. the public interest is at stake when there is:
 - a breach or imminent breach of a statutory regulation, including a criminal offence or imminent criminal offence;
 - a danger or imminent danger to public health;
 - a danger or imminent danger to the safety of persons;
 - a danger or imminent danger of damage to the environment;
 - a danger or imminent danger to the proper functioning of the public service or a company as a result of an improper act or omission;
 - a danger or imminent danger of deliberately misinforming public bodies;
 - a waste or imminent waste of social/collective resources;
 - a breach of the rules of conduct applicable within the company and/or sector;
 - (an imminent danger of) the deliberate withholding, destroying, or manipulating information about the aforementioned facts.
- **the manager**: The person who directly supervises the reporter.
- **the responsible person**: The person responsible within the organization, not being the manager.
- **the confidential adviser(s)**: The person(s) who has/have been appointed to act as such for the company and who has been internally notified to act as such.
- **the compliance officer**: The person who has been appointed to act as such for the company and who has been internally notified to act as such, see also article 8(2) concerning the appointment of this officer. The responsible person can also be the compliance officer.

2

Article 2 | Internal report

- 1 The reporter can report a suspicion of wrongdoing internally to their manager or, if the reporter does not consider reporting to a manager desirable, to the responsible person or, if the reporter does not consider reporting to the responsible person desirable, to the confidential adviser. Reporting to a confidential adviser can also take place in addition to reporting to the manager or the responsible person.

3

Article 3 | Recording of the internal report

- 1 The reporter reports the wrongdoing orally or in writing.
- 2 If the reporter makes all or part of the report orally to the manager, the responsible person or the confidential adviser, the latter, in consultation with the reporter, will ensure that this is recorded in writing and submit this recording to the reporter for approval and signature. The reporter will receive a copy of the written record.

- 3 The company registers the notifications in a register set up for this purpose. The registered data will be destroyed when they are no longer needed.
- 4 The manager, the responsible person or a confidential adviser shall ensure that the compliance officer is immediately informed of a reported suspicion of wrongdoing and of the date on which the report was received and that the compliance officer receives a copy of the record
- 5 The compliance officer sends within seven (7) calendar days an acknowledgement of receipt to the reporter. The acknowledgement of receipt refers to the original (oral) report.

4 **Article 4 | Position**

- 1 The compliance officer will immediately initiate an investigation into the report of a suspected wrongdoing. The reporter may be heard during the investigation.
- 2 Within a period of four weeks from the moment of the internal report, the reporter will be informed in writing, by or on behalf of the compliance officer, of a substantive position concerning the reported suspicion of wrongdoing. It also indicates which steps the report has led to. The position is formulated with due observance of the possible confidential nature of the (company) information to be provided and the applicable legal provisions, including privacy regulations.
- 3 In a conversation with the reporter or the confidential adviser, the compliance officer will explain the substantive position regarding the reported suspicion of wrongdoing and give the reporter the opportunity to respond.
- 4 If the position cannot be given within four weeks, the reporter will be informed of this by or on behalf of the compliance officer and will be given a time limit within which they can expect a position. This term won't be longer than three (3) months after sending the acknowledgement of receipt.

5 **Article 5 | Confidentiality of the report and identity of the reporter**

- 1 Those involved will treat the report as confidential.
- 2 The compliance officer shall ensure and shall see to it that the information regarding the report is stored in such a way that it is physically and digitally accessible only to those involved in the processing of the report.
- 3 All those involved in dealing with a report shall not disclose the identity of the reporter without the latter's express written consent and shall treat information relating to the report as confidential.
- 4 If the suspicion of wrongdoing has been reported through a confidential adviser and the reporter has not consented to their identity being disclosed, all correspondence regarding the report will be sent to a confidential adviser and a confidential adviser will forward this to the reporter without delay.

6 **Article 6 | External report**

- 1 The reporter can report a suspected wrongdoing externally.
- 2 The reporter can make the external report to an external third party. The report of the suspicion of wrongdoing must be made to the external third party who, in reasonable opinion, is the most suitable. The reporter shall take into account, on the one hand, the effectiveness with which that external third party can intervene and, on the other hand, the company's interest in suffering the least possible damage as a result of that intervention. An external third party is in any case understood to mean:
The Authority for Consumers and Markets (ACM);
b. The Dutch Authority for the Financial Markets (AFM);
c. Dutch Data Protection Authority (DPA);
d. De Nederlandsche Bank N.V. (DNB);
e. The Dutch Whistleblowers Authority;
f. Health and Youth Care Inspectorate (IGJ);
g. Dutch Health Care Authority (NZa);
h. Authority for Nuclear Safety and Radiation Protection, and
i. At general measure by board of directors or ministerial regulation designated organizations and governing bodies, or parts of that, that have tasks or competencies on one of the areas mentioned in article 2, first part of the guideline.

- 3 If the reporting party so desires, they may be assisted by a confidential adviser when reporting a suspected wrongdoing externally.

7

Article 7 | Legal protection

- 1 The reporter of a suspected wrongdoing who acts carefully and in good faith, both formally and materially, is protected in their legal position. This means that the reporter will not be disadvantaged in any way in their legal position towards the company because of their report of a suspicion of wrongdoing.
- 2 Decisions relating to legal position, if and insofar as they are related to the report of a reasonable suspicion of wrongdoing that in any case fall under the legal protection referred to in paragraph 1, are decisions aimed at:
 - a. dismissal or suspension;
 - b. a fine as meant in article 650 by book 7 of the Civil Code;
 - c. demotion;
 - d. the withholding of promotion;
 - e. a negative appreciation;
 - f. a reprimand in writing;
 - g. transfer to another location;
 - h. discrimination;
 - i. intimidation, bullying or exclusion;
 - j. insult or slander;
 - k. prematurely ending an agreement for delivering goods or services and
 - l. revoke a permit.
- 3 In addition, disadvantage shall also be understood to include threats and attempts to cause disadvantage.
- 4 Acting formally with care applies if:
 - a. the reporter has first raised the relevant facts internally as referred to in article 3, unless that could not reasonably be required of the reporter as provided for in these regulations;
 - b. in the case of an external report as provided for in these regulations, the reporter discloses the facts in an appropriate and proportionate manner.
- 5 Acting materially with care applies if:
 - a. the reporter has a suspicion, based on reasonable grounds, that the facts in question are correct;

8

Article 8. Entry into force

- 1 This regulation enters into force on 19. October 2026.
- 2 These regulations will be made generally available and can be found on Piazza
- 3 From the moment of entry into force, Lindy te Laak (l.t.laak@abt.eu / 026 368 32 27 or 065148 30 38) has been appointed as compliance officer for the purpose of this regulation.

Appendix 1 Job description for the compliance officer

Introduction

The (revised) whistleblower scheme assigns an important role to the compliance officer. To provide a clearer understanding of this person's role, a brief job description has been drawn up. This job description sets out what ABT of the compliance officer. The aim of this job description is to give the officer a clearer picture of the role. It is therefore not an exhaustive list of duties. For a full overview of what is expected of a compliance officer, please refer to ABT's Whistleblower Policy and the 'Whistleblower Protection Act'.

1

The compliance officer

As the compliance officer, you are responsible, as an impartial entity, for coordinating and supervising the reporting process for suspected misconduct within ABT. You act as the point of contact for staff and other stakeholders who wish to make reports and ensure that these reports are handled confidentially and appropriately.

2

Responsibilities

The main responsibilities of a compliance officer are:

- [Overseeing the whistleblowing scheme](#) | The compliance officer ensures the effective implementation of the whistleblowing scheme within the organisation, including keeping relevant policy documents and procedures up to date.
- [Coordinating internal reports](#) | The compliance officer manages the process for internal reports, whereby staff can report their suspicions of wrongdoing to their line manager, a designated officer or, if preferred, the confidential adviser.
- [Documentation and registration](#) | The compliance officer is responsible for documenting reports, whether in writing or verbally, and also manages the register in which reports are recorded. The reporting officer is also responsible for destroying this data once it is no longer required.
- [Coordinating the investigation](#) | When the compliance officer is informed of a reported suspicion of misconduct, they must immediately initiate an investigation into the reported suspicion of misconduct.
- [Provision of information](#) | The compliance officer keeps the person making the report informed of the progress of the investigation. For example, the whistleblower must receive an acknowledgement of receipt within seven calendar days of submission, and within four weeks (from the date of the internal report), the whistleblower will be informed in writing by or on behalf of the compliance officer of a substantive position regarding the reported suspicion of wrongdoing. This will specify the steps taken as a result of the report. If the position cannot be provided within four weeks, the whistleblower will be notified of this by or on behalf of the compliance officer and will be informed of the timeframe within which they can expect a response. This timeframe must never exceed three (3) months from the date the acknowledgement of receipt was sent.
- [Protection of identity and confidentiality](#) | The compliance officer shall ensure that the identity of the whistleblower is kept confidential at all times and that information regarding the report is accessible only to those involved in its handling. Communication shall take place via a confidential adviser if the whistleblower has not given consent for their identity to be disclosed.
- [Legal protection](#) | The compliance officer safeguards the legal position of the whistleblower and other parties involved in the report.