Whistleblower procedure

Introduction

Acomo has a single and uniform Whistleblower procedure that applies to all companies within the Acomo Group. This procedure ensures that all employees, interns, temporary staff, volunteers, trainees, freelancers, (sub)contractors, suppliers, shareholders, and applicants who perform work-related activities at the Acomo Group have the opportunity to confidentially report any alleged or suspected misconduct or wrongdoing. This policy complies with the whistleblowing laws, as based on the European Union Directive (EU) 2019/1937.

Objective

We encourage all to report (alleged or suspected) misconduct or wrongdoing, which includes suspicions of violations/infringements of applicable laws and regulations, in order for us to resolve the issue and/or limit possible damage to our organization, employees, customers, and stakeholders. Discussing matters internally contributes to an open work environment in which we can depend on each other to speak up, rather than allowing the situation to continue. The whistleblower procedure helps to establish and sustain an ethical workplace environment and sound business practices.

All reports of misconduct or wrongdoing are taken seriously and will be treated confidentially, consistent with a full and fair inquiry. Acomo prohibits any retaliation or disadvantage against whistleblowers as a consequence of your report.

Detailed instructions

Where to report (alleged or suspected) misconduct or wrongdoing

Start by talking to the local Managing Director. If you're not comfortable doing so, or if the Managing Director fails to properly address the situation, reach out to the local Human Resources Manager or the Compliance Officer at Acomo. You can reach out to the Acomo Compliance Officer at the following email: complianceofficer@acomo.nl.

If you wish to report to the Acomo Compliance Officer, you can either use the SPEAK UP! form on the Acomo website at www.acomo.nl/speak-up/ or phone the SPEAK UP! hotline number at +31 85 020 3785.

Any alleged or suspected misconduct or wrongdoing concerning the functioning of Executive Board member(s) can be reported to the Chairman of the Acomo Board of Directors.

We strongly encourage you to identify yourself to facilitate the investigation of your report, however, anonymous reporting to Acomo's Compliance Officer is also possible by using either of the reporting channels as provided above. If you wish to report anonymously, we advise creating and providing an anonymous email account to which the receiver of the report can respond to and provide feedback on the investigation and report.

Reporting internally first remains the preference and is encouraged as much as possible, however it is allowed to report alleged or suspected misconduct or wrongdoing to counsel or designated competent authorities such as the 'Huis voor klokkenluiders' insofar that person or body is bound by professional confidentiality rules.

Follow-up process

Registration obligation

In order to ensure transparency, your report (whether verbal or written via e-mail, telephone, or the SPEAK UP! form on the website of Acomo) will be registered, dated and placed on record. Where a verbal report is made or conversation occurred, you must give permission in advance to record the conversation. If a written representation is stored of the verbal report or conversation, you will be given the opportunity to review, correct and approve the written representation if necessary. Reports are only visible to the confidential advisor and dedicated persons who are selected by the Acomo Compliance Officer to assist on a case-by-case basis. Each such person is bound by strict confidentiality.

Each manager, or other dedicated person to which (alleged or suspected) misconduct or wrongdoing is reported, must ensure that a record of the report is made and that the local Managing Director of the company concerned is informed as soon as possible of any such misconduct or wrongdoing and the date when the report was received. If the person making the report has only reported misconduct or wrongdoing to the Compliance Officer of Acomo, the Acomo Compliance Officer will, after verifying the misconduct or wrongdoing, inform the Managing Director of that company on a confidential basis, as and if appropriate and required, of the (alleged or suspected) misconduct or wrongdoing that was reported. In no such case is the identity of the person who made the report to be disclosed without their consent.

Acknowledgement of receipt

If under applicable law a person affected by reports must be informed of an investigation, Acomo shall do so as soon as reasonably possible. Unless obliged by law or insofar as you agree to disclose your identity, the Acomo Compliance Officer will keep your identity strictly confidential.

Entity-level: Each manager, or other dedicated person to which (alleged or suspected) misconduct or wrongdoing is reported, will confirm receipt of your report within 7 days after the date of receipt, if this was not done anonymously. Anyone who reports (alleged or suspected) misconduct or wrongdoing has the possibility to be involved in the research, investigation and comment on the report.

Group-level: If you made use of either the SPEAK UP! form on the Acomo website or the SPEAK UP! hotline, then the Acomo Compliance Officer will confirm receipt of your report within 7 days after the date of receipt, if this was not done anonymously. If the report was made anonymously, then the Acomo Compliance Officer will further investigate the matter as reasonably achievable. Anyone who reports (alleged or suspected) misconduct or wrongdoing has the possibility to be involved in the research, investigation and comment on the report.

If you wish to report anonymously, we advise creating and providing an anonymous email account to which the receiver of the report can respond to and provide feedback on the investigation and report.

Further procedure

Entity-level: You will be informed as soon as reasonably possible, but in any case, within 3 months after the acknowledgment of receipt about the procedure/(s) that has been and/or will be taken as part of the investigation, if your name and contact details are included in your report.

Group-level: You will be informed as soon as reasonably possible, but in any case, within 3 months after the acknowledgment of receipt about the procedure/(s) that has been and/or will be taken as part of the investigation, if your name and contact details are included in your report. If the report was made anonymously, then the Acomo Compliance Officer will further investigate the matter as reasonably achievable.

Duty of confidentiality

The identity of the reporting person and any information from which their identity may be inferred will not be disclosed without their explicit consent, except where disclosure is necessary and proportionate under applicable law. Where legally permitted, the reporting person will be informed before such disclosure. Any person who receives confidential information as part of a report must keep this information confidential. Confidential information includes the identity of the reporter, the identity of persons named in the report and confidential business information. If people are legally obliged to report certain information, this obligation of confidentiality does not apply.

Acomo ensures that sensitive matters reported, including sexual harassment, intimidation, discrimination and other forms of inappropriate behaviour, are handled confidentially and with particular care for the privacy, dignity and safety of those involved. Access to reports, supporting information and investigation records is restricted to authorised persons who require the information to assess, investigate or resolve the reported matter. Such matters will be handled by appropriately trained persons or appointed experts without conflicts of interest. These safeguards apply throughout the reporting, investigation, remediation and appeal processes. This whistleblower procedure takes guidance from the UN Guiding Principles on Business and Human Rights and the ILO Fundamental Principles and Rights at Work.

Internal appeal process

Any reporting person, including workers, suppliers and other individuals or groups, may request a review if they disagree with the handling or outcome of an investigation, or the proposed remedial measures.

Appeals may be submitted free of charge through Acomo's Speak-Up channels, verbally or in writing, including anonymously. The process will be accessible in the languages spoken in Acomo's operations and the most common languages in relevant supply chains. Reasonable assistance will be provided where language, literacy or other barriers would otherwise prevent access.

An appeal should explain the grounds for disagreement and, where available, provide supporting information. It should be submitted within 30 calendar days of notification of the relevant decision or outcome. Later appeals will be considered where reasonable grounds exist for the delay or relevant new information becomes available.

Acomo will appoint an impartial, appropriately trained person with sufficient authority to review the appeal. Reviewers must have no conflict of interest and must not have participated in the original investigation or decision. An independent external expert may be appointed by Acomo where necessary.

Receipt will be acknowledged within seven calendar days, where communication with the reporting person is possible. A reasoned decision will normally be communicated within six weeks of acknowledgement. Where additional time is necessary, the reasons, progress and revised completion date will be communicated. Relevant parties will be kept informed, subject to confidentiality, privacy and safety requirements.

The review may confirm or revise the original decision, require further investigation or identify additional remedial measures. Where remediation is required, Acomo will assign responsibilities and implementation timelines, consult affected persons or their representatives where safe and appropriate, and monitor completion. The appeal, decision and follow-up actions will be documented securely.

Confidentiality, anonymity and protection against retaliation, threats or harm apply throughout the appeal process. Sensitive grievances will receive particular care. Urgent protective measures will not be delayed pending an appeal.

Report safely and in a completely confidential way

If you have reported a situation or behaviour in accordance with the procedures set out in this whistleblower procedure and you have assumed, in good faith, and have reasonable grounds to believe that the report or disclosure is necessary to disclose such situation or behaviour to be (alleged or suspected) misconduct or wrongdoing, it is now legally regulated that you will not experience any form of retaliation or disadvantage as a consequence of your report. You must also have reasonable grounds to believe that the information reported is accurate and truthful.

In case you have misjudged the situation or behaviour, this will not be held against you, and the fact remains that you have contributed to the work environment to which we are committed. This extends to persons who assist you, such as a confidential adviser, family relatives and colleagues. However, making a report in bad faith may be subject to disciplinary actions as permitted by local law. Unfounded reports, malicious reports, or reports made to hurt someone are strictly prohibited and considered a breach of an employee's duties.

Remediation Protocol

Introduction

This section describes the remediation protocol that forms part of the Acomo Whistleblower Procedure. Following the investigation process described in Section 3, Acomo is committed to taking appropriate actions to address substantiated concerns, remedy adverse impacts where possible, and reduce the likelihood of recurrence through corrective and preventive actions.

The remediation process described below applies after a concern has been investigated and substantiated and complements the reporting and investigation process described in the '*Detailed instructions*' section.

Roles and responsibilities

The Acomo Compliance Officer is responsible for coordinating the remediation process and ensuring that remediation activities are appropriately documented and monitored if reports were made using any of the Acomo reporting channels as described above.

The Managing Director of the company concerned is responsible for implementing the agreed remediation measures within the local organization and ensuring that sufficient resources are made available. Where local governance structures exist, including Assess-and-Address Committees or other designated responsible persons established to meet certification or legal requirements, these shall be involved in the remediation process where appropriate.

Where appropriate, Human Resources, Legal, Health & Safety, Sustainability or other relevant functions may support the remediation process. Where necessary, external experts, competent authorities or other relevant stakeholders may be involved, taking into account confidentiality requirements and, where applicable, the consent of the affected person.

Remediation process

Step 1. Confirmation of the concern

Following completion of the investigation described in 'Detailed instructions' section, the responsible persons determine whether the reported concern is substantiated, partially substantiated or unsubstantiated. Only substantiated or partially substantiated concerns proceed through the remediation process described below.

Step 2. Immediate safeguarding

Where a substantiated concern presents an immediate risk of physical, psychological, legal or other serious harm to an affected person, safeguarding measures shall be implemented without undue delay and, where practicable, within 48 hours, irrespective of the procedures described above. Protecting the safety, wellbeing and rights of affected persons shall take priority throughout the remediation process.

Where external support or referral to competent authorities is considered necessary, this shall be done in accordance with applicable legislation, confidentiality requirements and, where appropriate, with the knowledge or consent of the affected person.

Step 3. Remediation planning

The Acomo Compliance Officer, together with the Managing Director of the company concerned and other relevant functions, shall determine the appropriate remediation measures. Where applicable, local Assess-and-Address Committees or other designated responsible persons shall contribute to the development and implementation of remediation measures.

A documented Remediation Plan shall be established as soon as reasonably practicable and no later than 12 weeks (3 months) after confirmation of the concern, unless legal proceedings or other justified circumstances require a different approach.
The Remediation Plan shall include where applicable:

- immediate corrective measures;
- support for affected persons;
- responsibilities for implementation;
- timeline & target completion dates;
- required internal and external stakeholders;
- corrective and preventive actions to address root causes and reduce the likelihood of recurrence.

Step 4. Implementation

The agreed remediation measures shall be implemented in accordance with the Remediation Plan.
Depending on the nature of the concern, remediation measures may include:

- protecting affected persons;
- disciplinary measures;
- restoration of rights or working conditions;
- supplier engagement;
- changes to procedures or internal controls;
- additional training or awareness activities;
- referral to external organizations or competent authorities;
- other corrective or preventive measures considered appropriate.

Step 5. Monitoring and follow-up

Implementation of the Remediation Plan shall be monitored until all agreed actions have been completed, and progress shall be documented throughout the process. Where appropriate, the effectiveness of the implemented measures shall be evaluated and additional corrective actions agreed where necessary.

Step 6. Closure

A case may be formally closed once:

- all agreed remediation measures have been implemented or otherwise appropriately addressed;
- corrective and preventive actions have been completed or assigned;
- the effectiveness of the remediation has been evaluated where appropriate;

all required documentation has been completed.

Where legally permitted and appropriate, the reporting person and, where applicable, affected persons shall be informed that the case has been concluded.

Documentation

The Acomo Compliance Officer shall ensure that substantiated concerns are documented and retained as part of the case file in accordance with applicable legal requirements and Acomo's document retention procedures.

The case file should include where applicable:

- a summary of the concern;
- investigation findings;
- safeguarding measures taken;
- the Remediation Plan;
- responsible persons;
- progress of implementation;
- corrective and preventive actions;
- closure of the case.

Documentation shall be treated confidentially, and access shall be restricted to authorized persons only.

Whistleblower procedure

ACOMO SPEAK UP!

Always start by talking to the local Managing Director.

If you're not comfortable doing so, or if the local Managing Director fails to properly address the situation, reach out to the local Human Resources Manager or the Compliance Officer at Acomo. You can reach out to the Acomo Compliance Officer at the following email: *complianceofficer@acomo.nl*.

If you wish to report to the Acomo Compliance Officer, you can either use the **SPEAK UP! form** provided on the Acomo website at **www.acomo.nl/speak-up/** or phone the Acomo SPEAK UP! hotline number at **+31 85 020 3785.**

Although we strongly encourage you to identify yourself, it is possible to anonymously report using the same reporting channels as indicated above.

Confirmation of your report

To ensure transparency, your report (whether via e-mail, telephone, or the SPEAK UP! form on the Acomo website) will be placed on record. Professional judgement will be used to best decide whom to inform and involve on the reported matter as soon as possible.

Each manager, or other dedicated person to which (alleged or suspected) misconduct or wrongdoing is reported, will confirm receipt of your report within **7 days** after the date of receipt if this was not done anonymously.

If you made use of either the SPEAK UP! form on the Acomo website or the SPEAK UP! hotline, the Acomo Compliance Officer will confirm receipt of your report within **7 days** after the date of receipt, if this was not done anonymously, otherwise the Compliance Officer will further investigate the report as reasonably achievable.

Further procedure

You will be informed as soon as reasonably possible but, in any case, within **3 months** after the acknowledgment of receipt about the procedure/(s) that have been and/or will be taken.

Anyone who reports (alleged or suspected) misconduct or wrongdoing has the possibility to be involved in the research, investigation and comment on the report.