



PostNL Group procedure on whistleblowing

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Procedure owner Director of Audit & Security

Title Group procedure
on whistleblowing

Version 3.0



Scope, definitions, communication and implementation of this procedure can be read in the Sheet of Terms on the Group Policies site.

The scope of this Group procedure is as follows:

Applicable to	whistleblowing
All PostNL group companies	In scope
PostNL branded companies	-
Large / medium sized PostNL Group companies	-
PostNL Group companies based in the Netherlands	-

1. Introduction

PostNL is committed to sound business conduct and therefore manages its business according to the PostNL Business Principles and corporate values. This requires an ethical and transparent way of conducting business.

The Board of Management has established the PostNL Group procedure on Whistleblowing which is set out in the PostNL Business Principles.

This procedure clarifies the rights and obligations of

1. any person who makes a report explicitly mentioning that they are doing so as a report under the PostNL Group procedure on Whistleblowing,
2. any member of management who receives such report, and/or who investigates the matter reported in it,
3. PostNL as a company. The Board of Management and the Audit Committee have delegated their responsibility for day-to-day management of this procedure to the office of the director of Audit & Security.

Every report made to PostNL Integrity is handled as if it was a report under the PostNL Group procedure on Whistleblowing and with the same confidentiality.

2. Scope

The PostNL Whistleblowing procedure is addressed and applies to any (potential current or former) employee and any other stakeholder (currently or formerly) directly or indirectly involved in activities (such as – but not limited to – flexible workers, interns and subcontractors, job applicants, volunteers, shareholders, directors, persons working for contractors and suppliers), (hereinafter collectively referred to as: “PostNL Stakeholder”) of all PostNL Group companies.

PostNL encourages all PostNL Stakeholders to promptly report any suspected misconduct. Such suspected misconduct under this procedure includes (but is not limited to) any:

1. suspected misconduct with respect to any law, regulation, the PostNL Business Principles or other company policies and procedures or any other alleged irregularities, suspected public health threats, threats to safety of persons, threats to the environment, threat to the proper function of public services or companies as a result of improper conduct or neglect, and/or
2. suspected acts of fraud as defined under the PostNL Group policy on fraud prevention, and/or
3. questionable accounting, internal accounting controls or audit matters, and/or
4. alleged irregularities concerning the functioning of the members of the Executive Committee, the Board of Management, the Supervisory Board, including its committees, or the staff of PostNL Audit & Security.

PostNL investigates reports promptly and with strict confidentiality and will not retaliate or undertake action against PostNL Stakeholders for filing a report or assisting another PostNL Stakeholder in doing so. However, intentionally making a false whistleblower report may lead to disciplinary action and/or civil or criminal penalties.

3. Non-exclusive procedure

The PostNL Group procedure on Whistleblowing does not replace any existing or future PostNL policy or procedure and is in addition to the procedures established or to be established relating to grievances regarding employment, customer service complaints or any other matter covered by another more specific PostNL policy or procedure. In the event there is a conflict between the provisions of this procedure and the PostNL Group procedure on fraud prevention, the provisions of this procedure will prevail. This procedure is complementary to the provisions contained in applicable laws.

4. Reporting

a) Suspected misconduct

All stakeholders are encouraged to promptly report to their line manager or management any suspected misconduct they reasonably believe has taken place, is taking place or will take place. However, if the suspected misconduct relates to alleged irregularities concerning the functioning of the members of the Executive Committee, Board of Management, the Supervisory Board, including its committees, or the staff of PostNL Audit & Security, the special procedures as set out under c) and d) of this paragraph shall apply. If reporting to (line-)management is not possible or the PostNL Stakeholder does not feel able to do so, the PostNL Stakeholder can raise his/her concern with PostNL Integrity and/or the director of Audit & Security. For contact information please refer to the appendix of this document.

In general reports can be made by contacting:

PostNL Audit & Security
P.O. Box 30250
2500 GG 's Gravenhage

Waldorpstraat 3
2521 CA 's Gravenhage
The Netherlands

integrity@postnl.com
Telephone +31 (0)88 868 6116

b) Suspected misconduct relating to accounting or audit related matters

If the suspected misconduct relates to questionable accounting practices (internally and/or externally), internal accounting controls or any audit related matters, as an alternative to reporting suspected misconduct to the line manager, management or director of Audit & Security, the PostNL Stakeholder may also directly report to the Audit Committee. For contact information please refer to the appendix of this document.

c) Suspected misconduct relating to the Executive Committee, Board of Management, Supervisory Board or its committees.

To Chair of Supervisory Board

If the suspected misconduct relates to alleged irregularities regarding the functioning of the members of the Executive Committee, Board of Management, the Supervisory Board, including any of its committees, the PostNL Stakeholder shall report exclusively and directly to the Chair of the Supervisory Board.

To Vice Chair of Supervisory Board

If the suspected misconduct relates to alleged irregularities regarding the functioning of the Chair of the Supervisory Board, the PostNL Stakeholder shall report exclusively and directly to the Vice Chair of the Supervisory Board.

For contact information please refer to the appendix of this document.

d) Suspected misconduct relating to Audit & Security

If the suspected misconduct relates to alleged irregularities regarding the functioning of the director of Audit & Security or the staff of PostNL Audit & Security, the PostNL Stakeholder shall report exclusively and directly to the Chair of the Audit Committee.

For contact information please refer to the appendix of this document.

e) External reports

The PostNL stakeholder is naturally permitted to report externally. In light of the possibility of addressing the alleged irregularities internally, however, the PostNL Stakeholder is encouraged to follow the procedure as described under a) to d). However, if they prefer to do so, the PostNL Stakeholder can also report any suspected misconduct they reasonably believe has taken place, is taking place or will take place externally with the relevant local competent authority.

This could be “Huis voor Klokkenluiders” (www.huisvoorklokkenluiders.nl); the local federal ombudsman; and/or any other competent authority.

For Belgium, a list of alternative reporting possibilities is included in the appendix.

For Spring, a list of countries is included in the appendix. Local legislation is applicable in each country.

4.1. Content of report

To assist PostNL in its response to or the investigation of a report of suspected misconduct, the report should contain as much information as possible, including information on actual or potential violations that have occurred or are likely to occur, and attempts to conceal such violations, the person(s) involved, any witnesses and the location of any other information that would assist PostNL in investigating the suspected misconduct.

4.2. Acknowledgement of report

If a report of suspected misconduct is received by the director of Audit & Security, the director of Audit & Security will acknowledge receipt of the report of suspected misconduct to the whistleblower within three (3) working days of its receipt, unless the whistleblower has left no contact details.

If a report of suspected misconduct is received by (line-)management, the director of Audit & Security, the Chair/Vice Chair Supervisory Board and Chair Audit Committee will be informed by email of any report received (whether made anonymously or not) within two (2) working days after receipt of such report. The director of Audit & Security will acknowledge receipt of the report of suspected misconduct to the whistleblower within three (3) working days of its receipt, unless management has already acknowledged the report, or the report was made anonymously.

4.3. Anonymity

PostNL encourages PostNL Stakeholders to report any suspected misconduct directly and openly to their line manager, management or the director of Audit & Security. While it is possible to file a report anonymously, please note that anonymous reporting may hinder or complicate any investigation that may follow and may prevent appropriate action from being taken.

4.4. Confidentiality

All reports of suspected misconduct will be handled in a confidential manner. In particular, the identity of the reporting PostNL Stakeholder will be kept confidential unless that PostNL Stakeholder consents to the disclosure of their identity, unless a legal proceeding or disciplinary procedure against the accused individual is initiated and that individual exercises their rights of defence, or the reporting PostNL Stakeholder has abused the whistleblowing procedure by knowingly filing a false report (see section 4.7). PostNL Stakeholders must avoid any form of external or internal publicity concerning any suspected misconduct they might want to report or have reported, unless allowed under applicable law.

4.5. Protection

Any PostNL Stakeholder who reports suspected misconduct, which the PostNL Stakeholder reasonably believes, or may reasonably believe, to be true, will be given protection for such reporting.

This protection means that PostNL will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any PostNL Stakeholder in the terms and conditions of employment.

PostNL does not tolerate any form of threat, retaliation or other action against a PostNL Stakeholder who has made or assisted in the making of a report of suspected misconduct. Any such threat, retaliation or other action must immediately be reported to the director of Audit & Security.

Any person entitled to protection from retaliation who considers themselves to be a victim of or is threatened with reprisals may submit a reasoned complaint to the local authorities, who will initiate an extrajudicial protection procedure.

4.6. Advice

Any PostNL Stakeholder may confidentially consult the director of Audit & Security for advice in case of suspected misconduct. For contact information please refer to the appendix of this document. Furthermore, any PostNL Stakeholder may confidentially obtain external advice, provided the confidentiality as mentioned under 4.4 is safeguarded.

4.7. False reporting

PostNL will not tolerate intentional false reports of suspected misconduct.

If a PostNL Stakeholder makes a report of suspected misconduct which they know or reasonably should know to be false, they will be subject to disciplinary action which may involve termination of employment or contract. Intentional false reporting could also lead to civil or criminal prosecution.

The PostNL Stakeholder may be liable for damages towards anyone who has suffered from an intentional false report. PostNL does not indemnify or reimburse any PostNL Stakeholder who has made an intentional false report for costs or other consequences related to such false reporting.

4.8. Investigation

The following procedure is put in place to ensure that evidence of suspected misconduct is secured in an appropriate manner and that the possibilities for recovery of funds or damages by PostNL and/or local entities are protected as much as possible.

Corporate Security Officer

If the report of suspected misconduct bears enough justification, an investigation or enquiries will commence. Unless handled directly by the Chair of the Audit Committee or the Chair/Vice Chair of the Supervisory Board, investigation of reports of suspected misconduct will be the responsibility of the Corporate Security Officer.

Management of the entity involved will be consulted if possible unless directly/indirectly implicated, in which case management at a higher level will be consulted.

The Corporate Security Officer, in close consultation with the director of Audit & Security may involve appropriate persons within Audit Services or any other internal or external specialists as required.

Management

Unless article 4 (e) is applicable, neither management nor PostNL Stakeholders are allowed to conduct or initiate otherwise any investigation (independent or otherwise) or to take any action against suspected misconduct or the suspected persons without the authorisation of the Chair of the Integrity Committee/director of Audit & Security.

Evidence

Evidence and documentation shall be preserved as per the instructions of the Corporate Security Officer in accordance with reporting instructions/requirements, disciplinary procedures and applicable local legislation.

Cooperation

Management is obligated to fully cooperate with and assist the investigators and other parties engaged to investigate suspected misconduct. PostNL expects management at all levels to handle all matters concerning suspected misconduct seriously, confidentially and promptly.

4.9. Feedback

Within three months from the acknowledgment of the receipt of the report, taking into consideration the privacy and interests of those who are referred to in the report, any PostNL Stakeholder making a whistleblower report will receive general information on the progress and the closing of the investigation and may receive general information on its outcome, as described in the "Wet Huis voor Klokkenluiders", unless giving such feedback would be detrimental to the investigation.

4.10. Records

The director of Audit & Security will maintain a log of all reports they receive, tracking their receipt, investigation and resolution, and will prepare periodic summary reports thereof for the Integrity Committee. Copies of reports and such log will be maintained in accordance with applicable legal requirements, including data protection (for this, please refer to the PostNL Group policy on cyber security management).

All records will be deleted within seven years of the closure of the investigation unless their retention is legally required for reasons such as disciplinary procedures or legal proceedings or unless they are completely anonymised.

4.11. Disciplinary action

PostNL Stakeholders suspected of misconduct will not be considered guilty unless the allegations or suspicions have been proven and they have been given the opportunity to defend themselves.

It is the responsibility of management to implement any measures (disciplinary or otherwise) deemed necessary as a result of established misconduct incidents in conjunction with the recommendations of the Integrity Committee.

If and when such measures deviate from those recommended by the Integrity Committee, they will require the prior approval of the Board of Management and/or of the Chair of the Audit Committee and/or of the Chair of the Supervisory Board, as the case may be.

4.12. Direct reports to Audit Committee or Chair/Vice Chair of Supervisory Board

In case of reporting directly to the Chair of the Audit Committee or the Chair/Vice Chair of the Supervisory Board, the persons or committee handling the report will abide by this procedure as much as possible. The PostNL Stakeholder making the report will be afforded all protections provided under this procedure.

4.13. Reporting to Board of Management, Supervisory Board and/or Audit Committee

The Integrity Committee will report any suspected misconduct, the investigation and conclusion thereof to the Board of Management, the Supervisory Board and/or the Audit Committee. If a member of the Board of Management, the Supervisory Board and/or the Audit Committee is the subject of an investigation, such report will in principle not be reported to such board and/or committee.

5. Appendix reporting

Contact information:

PostNL Audit & Security
P.O. Box 30250
2500 GG 's Gravenhage

Waldorpstraat 3
2521 CA 's Gravenhage
The Netherlands

integrity@postnl.com
Telephone +31 (0)88 868 6116

If the suspected misconduct relates to alleged irregularities concerning the functioning of the members of the Executive Committee, the Board of Management, the Supervisory Board, including its committees, or the staff of PostNL Audit & Security, please contact:

PostNL Corporate Secretary
P.O. Box 30250
2521 CA 's Gravenhage
Waldorpstraat 3
2595 AK 's Gravenhage
The Netherlands
Corporate.secretary@postnl.nl
Telephone +31 (0)88 868 7656

6. Appendix Belgium and Spring countries reporting

All employees can also report to a local authority.

For the Spring countries, please check your local official government website.

All residents from Belgium can also report to any of these organisations:

- the Federal Public Service for Economy, SMEs, Self-employed and Energy ;
- the Federal Public Service for Finance
- the Federal Public Service for Public Health, Safety of the Food Chain and Environment
- the Federal Public Service for Mobility and Transport
- the Federal Public Service for Employment, Labour and Social Dialogue
- the Public Service for Social Integration, Poverty Reduction, Social Economy and Urban Policy
- the Federal Agency for Nuclear Control
- the Federal Agency for Medicines and Health Products
- the Federal Agency for the Safety of the Food Chain
- the Belgian Competition Authority
- the Data Protection Authority
- the Authority for Financial Services and Markets
- the National Bank of Belgium;
- the Collège de supervision des réviseurs d'entreprises ;
- the authorities referred to in Article 85 of the Act of 18 September 2017 on the prevention of money laundering and terrorist financing and on the restriction of the use of cash;
- the National Safety Committee for the supply and distribution of drinking water
- the Belgian Institute for Postal Services and Telecommunications
- the National Institute for Sickness and Disability Insurance;
- the National Institute of Social Insurance for the Self-employed
- the National Employment Office
- the National Social Security Office
- the Social Information and Research Service
- the Autonomous Anti-Fraud Coordination Service (CAF);
- the Control of Navigation.