

# Naturalis Whistleblower Reporting Procedure

15 October 2025

At Naturalis, we believe it is important to work together to ensure an ethical and safe working environment. If you encounter a situation at work that makes you feel uncomfortable, you can always discuss this with your manager, a HR advisor or (in the case of undesirable behaviour) the confidential counsellor, as described in our Code of Conduct.

as described in our Code of Conduct This reporting procedure concerns reporting (suspected) misconduct and violations of EU law. We will explain this in more detail below. This reporting procedure is not intended for reports of undesirable behaviour or personal situations such as an impending (labour) conflict. For situations involving undesirable behaviour, we refer to the undesirable behaviour protocol and the Code of Conduct.

The aim is to enable safe and confidential reporting of suspected misconduct, including an (impending) violation of the Code of Conduct. This reporting procedure arises from the Whistleblower Protection Act. More information can be found at [www.huisvoordeklokkenluiders.nl](http://www.huisvoordeklokkenluiders.nl).

This reporting procedure describes what and how you can report, and who can report. We also provide information about what happens with your report, when and how you are protected, how confidentiality is guaranteed and what your rights and obligations are.

## Who can report

The Naturalis reporting procedure applies to all Naturalis employees, paid and unpaid, including interns, temporary workers and externally funded employees and employees of another organisation who have come into contact with the Naturalis organisation through their work. Anyone who works, has worked or will work for Naturalis can make a report under this scheme. The point is that you have become aware of (suspected) misconduct in a work-related context. This could also include job applicants, consultants, cleaners, suppliers, managers, etc. This reporting procedure is therefore also accessible via the Naturalis website.

## What you can report

Under this procedure, you can report (suspected) misconduct.

The Whistleblower Protection Act distinguishes two types of misconduct:

1. an act or omission in which the social interest is at stake;
2. a violation or risk of breach of European Union law (Union law).

### Re 1

You can file a report if the public interest is at stake in one of the following situations:

- A statutory provision or internal rules of Naturalis with a legal basis are or may be breached.
- There is a danger to public health.
- There is a threat to the safety of persons.
- There is a threat to the environment.
- There is a threat to the proper performance of a public service of a business as a result of improper actions or omissions.

In the case of social interest, the misconduct must be greater than an individual issue or a personal (labour) conflict. If only personal interests are affected, no public interest is at stake. In addition, there must be a pattern or a structural nature, or serious or extensive misconduct that affects the interests of society or community. This may include improper use of subsidy funds, violation of procurement regulations, money laundering and terrorist financing, tax evasion, serious environmental or security offences, or forgery.

You can also report impending misconduct. This could be a situation in which the decision that will lead to the suspected misconduct has already been taken, but this decision has not yet been implemented.

**Re 2:**

A breach of Union law means that one or more rules of the European Union are violated. A breach of Union law also occurs if the purpose or application of these rules is abused. You can also report an impending breach. This concerns European rules in specific areas such as consumer protection, safety and data protection.

The suspicion of misconduct must be based on reasonable grounds. This means that the whistleblower does not have to prove there has been any misconduct, but he must be able to substantiate his suspicion. The suspicion must be sufficiently specific and based on personal observations or documents (e.g. emails, reports, letters, photographs, etc.). Hearsay is not enough, for example.

**Where to get advice and make a report****Getting advice**

You can have a confidential meeting with the external confidential counsellor of Naturalis. The managing director of Naturalis, with the permission of the works council, appoints one or more confidential counsellors and announces their names within the organisation. Contact details of external confidential counsellor can be found on N-info.

The confidential counsellor offers a listening ear and can advise you on the possible steps to take.

You can also obtain advice from the advice department of the Whistleblowers Authority. They will handle your question confidentially, independently and free of charge. This department provides information, advice and support. More information can be found at [www.huisvoorklokkenluiders.nl](http://www.huisvoorklokkenluiders.nl).

Alternatively, you can have a confidential meeting with your manager, HR or sector manager. This person will assess with you whether it concerns a (suspected) case of misconduct or another situation and will point you in the right direction. If the matter concerns a topic that falls under the reporting procedure, the manager or HR will immediately refer the matter to the reporting centres.

**Making a report**

There are several options for making a report.

You can make a report to Naturalis' internal reporting centre. The report will be handled by an internal reporting officer. At Naturalis, this is the corporate lawyer. He will treat the report confidentially. An internal reporting officer is independent. This officer can act independently (separate from a manager) and has no (appearance of) conflict of interest (based on his regular position). For this reason, managers are not eligible. The reporting officer is appointed by the managing director. Before the appointment, the Head of HR will assess whether the officer in question is considered sufficiently 'independent' for this role by virtue of his regular position.

You can also make an internal report via Naturalis' external confidential counsellor. She/he will treat the report confidentially. In the event of a criminal offence or if the confidential counsellor is in a moral dilemma, she/he may be required to break his duty of confidentiality. The whistleblower will always be informed about this in advance.

You can also report directly to the competent authority. The competent authorities relevant to Naturalis may include:

- the Netherlands Authority for Consumers & Markets (ACM);
- the Dutch Data Protection Authority (AP);
- De Nederlandsche Bank N.V. (DNB) and the Dutch Authority for the Financial Markets (AFM);
- the Whistleblowers Authority.

Article 2c of the Whistleblower Protection Act details all competent authorities. If you have reported to the wrong authority, it will forward your report to the competent authority if you give consent for this.

For more information about the correct authority and how this procedure works, you can contact the Whistleblowers Authority.

**Procedure**

## **Making a report**

You can report your complaint verbally and in writing. If the report is made via the internal reporting centre, the internal reporting officer, in consultation with the whistleblower, will ensure that a written record of the report is kept. The whistleblower receives this for approval and signature. The whistleblower is given a copy of that document.

If the report is made via the external confidential counsellor, she/he will ensure it is recorded in writing in consultation with the whistleblower. The whistleblower receives this for approval and signature. The whistleblower is also given a copy of that document. The external confidential counsellor then forwards the report to the internal reporting centre.

The internal reporting officer immediately forwards the report to the highest-level manager. This is the managing director or, if the report concerns the managing director, the chairman of the Supervisory Board. The internal reporting officer ensures that the report is recorded in a reporting register set up for this purpose. The data of a report in the register will be destroyed if it is no longer necessary to meet the requirements of the Whistleblower Protection Act or requirements under other legislation or EU law.

The internal reporting officer acts as a contact person during the process.

## **Receiving a report and determining the next steps**

The highest-level manager will send you a confirmation of receipt within seven days of your report being received.

The reporting officer will then contact you for an intake interview to discuss all relevant information and map out the situation. The reporting officer and the whistleblower discuss the existing risks of prejudice, how they can be mitigated and what the whistleblower can do if he feels he is being prejudiced. The reporting officer also assesses whether the whistleblower has shared information with other parties involved, such as a manager. These persons are also protected against prejudice. The reporting officer ensures this is recorded in writing and presents this record to the whistleblower for approval and signing. The whistleblower is given a copy of that document.

Based on all the information, the reporting officer assesses the next steps.

There are two options:

- The report **will be processed**. The reporting centre then advises the highest-level manager to initiate an investigation. The aim is to determine to what extent misconduct has occurred. If an investigation is necessary, the highest-level manager will first determine what type of investigation is appropriate. Examples include a compliance investigation, fact-finding or a person-oriented investigation. An ad hoc committee may also be established in accordance with the procedure in the undesirable behaviour protocol. The required expertise will be determined based on the content of the report.
- The reporting centre **will not process the report**.
  - The report can be resolved by the manager or sector manager.
  - The report does not fall under the reporting procedure.
  - For other reasons the decision is made not to follow up on the report. You will receive written confirmation from the highest-level manager, explaining why the report will not be processed further.

## **Process after determining next steps**

You will be informed of the next steps within four weeks of the intake interview. If the report is processed, the reporting officer will explain what this means and what steps are being taken. The persons to whom a report relates will be informed of the report, unless this could harm the investigation or enforcement.

The investigator or committee gives both the whistleblower and any persons to whom the report relates the opportunity to be heard. The investigator or committee ensures this is recorded in writing and presents this record to the whistleblower and the person to whom the report relates for approval and signing. After the investigation is completed, the investigator or committee will draw up an investigation report, setting out the main findings (relevant facts and statements by the various parties

involved).

Based on the findings and advice/recommendations given in the investigation report, the managing director and/or the chairman of the Supervisory Board, together with the reporting officer, draw conclusions. This may be (partially) well-founded, unfounded or there may be insufficient information to reach a conclusion. It is also possible that during or after completion of the investigation, it is concluded that the report does not fall under the reporting procedure after all. In that case, the processing of the report will be stopped.

No later than three months after the acknowledgement of receipt has been sent to the whistleblower, the whistleblower will be informed of Naturalis' position and the steps that have been or will be taken. The whistleblower will be given the opportunity to respond.

## **Protection**

The protection mentioned below apply to both the whistleblower and other parties involved in processing the report; these include people the whistleblower confides in and who assist him, the confidential counsellor, a third party involved (for example, a manager the whistleblower has confided in), the reporting centre, the investigators, and any witnesses interviewed during an investigation.

### **Protection against prejudice**

This procedure ensures that a whistleblower is protected and not prejudiced as a result of the report. Protected reporting means that the whistleblower who reports a suspicion of misconduct to the internal reporting centre or an external competent authority may not be prejudiced. This includes, for example, a negative review, dismissal, defamation or slander, harassment, discrimination, bullying, ignoring, exclusion or withholding a promotion. Even if a report is declared unfounded, you as a whistleblower may not suffer any prejudice as a result of the report.

The whistleblower or the person involved who believes to have been prejudiced in connection with making a report can discuss this with the reporting officer. The reporting officer ensures this is recorded in writing and presents this record to the whistleblower for approval and signing. The reporting officer forwards the report to the highest-level manager. The whistleblower is given a copy of that document. The highest-level manager ensures measures are taken to prevent any prejudice.

A whistleblower or person involved who believes to be prejudiced in connection with a report, can discuss this with the Head of HR and can ask the highest-level manager to investigate how the organisation treats or has treated that person. The whistleblower can also request the investigation department of the Whistleblowers Authority to conduct this investigation.

If the investigation shows that the report about you is unfounded, you will be supported in continuing your work. This support may be given by your manager, in collaboration with the Head of HR.

### **Confidential handling of identities and the report itself**

If you make a report, your information and identity as the whistleblower will be treated confidentially. It is guaranteed that your identity and information that can be traced back to you will not be disclosed without your written consent. In addition, the information you provided when making the report is handled with care. This information is stored in such a way that it is only accessible to those who handle the report and/or are involved in the investigation. Only if Naturalis has a statutory obligation to share certain information with others will this be done. In that case, you will be notified in advance, unless this would jeopardise an investigation or procedure.

Of course, you are also protected if a report concerns you. During the investigation, your identity and information that can be traced back to you will only be disclosed to others who, based on their position, are involved in handling the report.

### **Indemnification from liability**

To make the report or disclosure, you may have violated rules such as your duty of confidentiality (or other rules about disclosing information). If you have reasonable grounds to believe that the report or disclosure was necessary to reveal the misconduct and you meet the conditions explained in this protocol, you will not be liable for it. This also applies if you have obtained access to information

included in your report in violation of the rules. Your report must have been made in accordance with the regulations of this protocol. If gaining access to certain information is punishable (by law), you may be held liable.

**No protection in case of abuse of procedure**

If you abuse this procedure, for example, by deliberately reporting incorrect or misleading information, you will not be protected. This may also lead to further steps under employment law. You may also be held liable and/or prosecuted.