



 **Strukton**
All Right
Reporting Procedure
Strukton

Table of contents

Foreword	3
1 General information	4
2 No retaliation	5
3 Confidentiality and anonymity	6
4 Scope of the Reporting Procedure	7
5 How to make a report: channels and procedures	9
6 Privacy	13
7 External reports	14
Appendices	15
Reporting Procedure	16

The Strukton Code of Conduct explains how we want to do business, wherever in the world and whatever the circumstances. Strukton advocates honest, ethical, and sustainable business practices, and wants to encourage the sector to share this approach.

Strukton combines these business practices with a focus on functionality, quality, lifespan, and good value. Our work involves more than providing the best possible products and services to our customers; we have to conduct our business responsibly, by doing the right thing. In our pursuit of high-quality execution and teamwork, our aim is to work responsibly, prioritizing the customer and considering the interests of all stakeholders.

Strukton advocates high standards of integrity and transparency, but for this to mean anything in practice, we have to remind each other of these standards when we come across irregularities. This is the key to helping each other, our company, and stakeholders.

We urge employees who are concerned about possible violations of the Code of Conduct to share their concerns with us, so we can continue to live up to our high standards. We understand that speaking out requires courage. Our objective is a corporate culture where everyone can share their concerns without fear of reprisals or unfair treatment.

If you come across a situation that possibly conflicts with our Code of Conduct, the law, or our standards and values, or that simply feels wrong,

please speak out. If you report your suspicions about possible fraud, bribery, cartel formation, intimidation, or other forms of inappropriate behaviour to us, we can intervene and improve the situation.

This Reporting Procedure describes the appropriate way to report matters, which can be done anonymously if you prefer.

We do hope that you will help us improve the working climate at Strukton by expressing your concerns and reporting issues. We really appreciate your help.

① General information



Why do we want you to raise issues in an appropriate manner?

Strukton encourages an open culture, in which everyone helps us improve in our day-to-day work, and we feel comfortable enough to ask questions and raise concerns associated in any way to the Code of Conduct.

If you believe a certain situation conflicts with our Code of Conduct, the law, or our standards and values, or that simply feels wrong, then don't keep it to yourself but speak out in an appropriate manner. If you share your concerns with us, we'll be able to take action and improve the situation before things go too far.

Although some people feel unsure about voicing their concerns, we'd prefer you to

do so immediately. If you keep a possible breach of the Code of Conduct to yourself, matters will only deteriorate.

Who is this Reporting Procedure for?

We encourage all employees and other stakeholders with a commercial interest in improving our business operations (such as suppliers, contractors, temporary workers, and seconded employees) to raise their concerns. If a report is made, the key interest is to improve the organization, alongside doing business responsibly.

② No retaliation

How do we make sure you don't suffer any negative consequences?

Strukton will not tolerate any negative consequences if you express your concerns in good faith or make a formal report; in other words, if you (whistleblower) submit a request to have a suspected violation of our Code of Conduct investigated (a 'report'). In the next section, we explain what we mean by 'in good faith'. If you feel that your report has led to some kind of punishment, or if you feel that you have been treated unfairly by someone, let us know. You can use the same channel you used to make the report, or contact a compliance officer directly. If you experience retaliation, the Integrity Committee will order the direct management to take disciplinary action against those responsible.

You may want to report a possible violation of our Code of Conduct in which you are involved. When handling such a report, and deciding on any disciplinary measures, Strukton takes into account that you raised the issue yourself. This is considered an extenuating circumstance.

In good faith or bad faith?

If you express your concerns in good faith, you won't suffer any disadvantages. In this context, good faith means that you reasonably believe or suspect that the Code of Conduct has been violated, and that it's reasonable to express your concerns or submit a report. If further investigation reveals the Code of Conduct was not violated, no action will be taken against you. However, if you raised the matter in bad faith, action will be taken.

Reporting in bad faith means you know what you're reporting is essentially untrue, or that you're abusing the reporting procedure to resolve a personal dispute, gain a personal advantage, or some other inappropriate reason. Reports in bad faith are not tolerated by Strukton. If you submit a report in bad faith, disciplinary measures will be taken against you. You will also be liable to pay compensation.

③ Confidentiality and anonymity



How do we protect your identity?

All reports are treated confidentially. You can help us protect your identity by being discreet and not sharing your concerns widely. If you make the report in person, the recipient of the report will know your identity. This person must not share your identity with others without your consent.

There are two exceptions to this rule:

- If legislation or regulations oblige Strukton to disclose the information and your identity
- You submit a report in bad faith.

In both cases, you'll be informed in advance if possible that your identity will be shared with others. Sometimes, it's more difficult to investigate a report if your identity is kept secret. That can make it impossible for Strukton to take

the right measures. In such cases, we'll ask you for your consent to share your identity. If you agree, your identity will only be shared with those people who need this information to conduct the investigation properly. All those involved in handling a report are obliged to maintain confidentiality of everything of which they become aware, both during the time they're employed at Strukton and thereafter.

4 Scope of the reporting procedure

What matters can you report?

Employees and other stakeholders are encouraged to first discuss their concerns with their manager, or to submit a report if they suspect the Code of Conduct, the law, or Strukton's standards and values have been violated. This Reporting Procedure is not for complaints regarding employment conditions, HR assessments, etc.

What matters are you obliged to report?

Some matters pose risks of such a magnitude that they cannot be ignored. Some examples:

- The health or safety of somebody is at risk
- The law has been broken to such an extent that the violation is punishable with a prison sentence or Strukton

could be ordered to pay a significant fine. This could be fraud, theft, bribery, or breaking antitrust laws by forming a cartel.

As soon as you become suspicious of such matters, you must report them immediately. Matters relating to health, safety, and security (such as hazardous situations or behaviour), and which pose an immediate and serious danger to you or your colleagues must always be communicated as quickly as possible through normal hierarchical lines or procedures (for example, verbally with your manager, supervisor, or safety coordinator). This Reporting Procedure only applies to these matters if you believe that something is not being handled properly within the hierarchical line.

What if you don't know all the facts?

Even if you don't know all the facts, we prefer you to express your concerns or submit a report. Remember that the core aim is improving Strukton and compliance with our Code of Conduct. Don't investigate things yourself. It's better to leave this to experienced investigators appointed by the Integrity Committee.

What if you just need advice or help?

If you're unsure if a particular situation constitutes a breach of the Code of Conduct, or if you need advice or assistance or would like to raise a dilemma, we advise you to first speak in confidence with your own manager or supervisor. There may be reasons why you don't want to speak to your manager

about your concerns; perhaps they're personally involved in the matter. In such cases, you can contact a compliance officer or compliance coordinator. These are the people at Strukton with the best understanding of our Code of Conduct, legislation, and regulations, and what steps can or should be taken.

Sometimes, it's hard to openly express your concerns about inappropriate behaviour in the workplace (see Chapter 2 of the Code of Conduct). Strukton has appointed confidential counsellors for such cases. A confidential counsellor can advise you on what to do next. They can also help you determine the appropriate route for making a report. They're not allowed to share your identity with others without your consent.



5 How to make a report: channels and procedures

Where can you submit a report?

We hope that you feel free enough in your working environment to share your concerns in the first instance with your manager or supervisor (or their superior manager), or submit a report to the aforementioned people. This is the recommended course because it's the quickest way to clarify misunderstandings and create an open working atmosphere. Your manager or supervisor may also be able to resolve the issue at hand themselves.

The preferred route is therefore to express your concerns or submit a report to:

- your manager or supervisor (or their superior manager).

If you don't feel free enough to share your concerns with your manager or

supervisor (or their superior manager), or submit a report to the aforementioned people, or if this is impossible or you're not satisfied with the outcome, you can either choose internal channels to express your concerns or submit a report to:

- A compliance coordinator
- A compliance officer

Reports concerning a possible violation of the Code of Conduct by members of the group management can be made directly to a Strukton Groep compliance officer or other member of the group management of Strukton Groep. This also applies if you suspect that a member of the Integrity Committee is involved in a violation of the Code of Conduct. You can discuss reports relating to the inappropriate behaviour described in Chapter 2 of the Code of Conduct with a confidential counsellor. The confidential counsellor

will let you know if the existing procedure for inappropriate behaviour should be used, or this reporting procedure must be followed (possibly after consultation with somebody from compliance).

If you find it difficult or don't feel at ease approaching one of the above people (because you're afraid of reprisals, for example) you can send an e-mail (possibly anonymously) to:

- StruktonAllRight@strukton.com

How can you submit a report, and what you can expect?

If the Code of Conduct has been violated, or you suspect it has been violated, you can report it in person or by phone, or submit a report by post or e-mail.

When you submit a report, please provide as much information as possible that may be relevant or useful (do not start an investigation yourself, however; we leave that to experienced investigators). This information allows the recipient to assess the report quickly. Examples of relevant information; a description of what you saw, heard, or experienced, relevant background information, the reason why you're concerned, and the names, dates, and locations of the incident. The information received is only shared with others at Strukton and outside Strukton if and to the extent this is necessary to handle the report properly.

You can, if you prefer, use the form in Appendix II to this Reporting Procedure to submit a report, but you can also choose another form.

If your identity and contact details are known, you'll receive a confirmation of receipt of your report. If the suspicion of misconduct is reported via the confidential counsellor and the whistleblower has not given consent to reveal their identity, all correspondence about the report addressed to the whistleblower will be sent to the confidential counsellor. The counsellor will then immediately forward it to the whistleblower.

Although Strukton cannot guarantee that the outcome of a report will meet the expectations or wishes of you as a whistleblower, the organization will make every effort to ensure that your report is handled fairly and correctly.

What happens after you submit a report?

Reports are handled by the Integrity Committee.

Each operating company has its own Integrity Committee. It consists of at least one member of the statutory management (also chair of the Integrity Committee), at least one other director of the operating company in question, and the group compliance officer. The compliance officer of the operating company in question acts as secretary of the committee.

The Integrity Committee analyses every report and determines:

- If there is a reasonable suspicion of a violation of our Code of Conduct or associated policies

- If another procedure is applicable (e.g. annual HR reviews, local safety procedures, etc.)

If reasonably possible, and your identity and contact details are known, you'll hear if the matter will be further investigated or if a different procedure should be used.

Reports that qualify for investigation will be investigated under the supervision of the Integrity Committee, The Integrity Committee may delegate this task. The Integrity Committee, or a designated person, can appoint one or more independent and impartial investigators. In any case, the committee will make sure the investigation is not carried out by anybody who may be or may have been involved in the suspected violation, or their subordinates. Investigators are authorized to request others to take

temporary measures (for example, to secure physical or electronic evidence). Employees must cooperate with the investigation, and provide all available information and documentation requested by an investigator without delay. The investigators give the person who reported the matter an opportunity to be heard. They can also hear others.

If reasonably possible, and your identity and contact details are known, the relevant compliance officer will let you about the status of the investigation within eight weeks of the date the report was made or submitted. If this isn't possible within eight weeks, the compliance officer will provide a new date on which you can expect an update. Please note: an update is only a message about the progress of the investigation. No details about the investigation, the people under

investigation, any measures taken, or sanctions will be shared.

If your report concerns one or more specific individuals, the compliance officer in charge will inform these people of the suspicion of an irregularity during the course of the investigation. Strukton will ask the people involved for their views on the facts stated and, at a later stage, the outcome of the investigation.

Even if your identity is known, your identity will not be revealed to these people without your prior consent.

The outcome of the investigation is submitted to the Integrity Committee, which will deliberate on the case. If the Integrity Committee concludes that there are grounds, or partial grounds, that justify the report (for example,

a violation of the Code of Conduct or the underlying policy) the committee will decide on appropriate measures. These could include disciplinary measures against those involved and/or organizational measures (e.g. processes and procedures) to prevent it happening again. The Integrity Committee gives the appropriate management level binding instructions to implement the measures. The Integrity Committee makes sure that the instructions are followed.

If appropriate, and if your identity and contact details are known, you'll be informed if an infringement has been identified, and if so, when the Integrity Committee has made a decision. More details than this cannot be provided due to the privacy, reputation, and legal position of the people who were reported.

If, after taking everything into account, you submitted a report but do not believe that it was professionally investigated, or that this procedure wasn't followed correctly, let the Integrity Committee or the group compliance officer know immediately. Their contact details can be found on the intranet.



6 Privacy

How do we use your personal data?

Strukton makes every effort to protect the privacy of everyone involved in an investigation as much as possible, in accordance with the privacy policy and applicable legislation.

Personal data obtained in the course of an investigation will only be used for the purposes described in this document. This data will only be shared to those people who need it to perform their task. This can only be overruled if:

- Strukton is obliged to disclose the information on the basis of legislation or regulations
- You submit a report in bad faith

In both cases, personal data will only be provided to the extent necessary according to the relevant legislation or to take appropriate measures in the event of a report in bad faith.

Strukton reports annually on the implementation of this procedure, where attention is always paid to the number of reports and an indication of the nature of the reports. The group compliance officer will send this report to the Central Works Council. The report will be discussed during a consultation meeting between management and the Central Works Council.



7 External reports

Do you also have to share your concerns outside Strukton?

Please report any suspicion of serious misconduct via the channels described in this Reporting Procedure. Even if, in the event of serious irregularities, local law permits you to directly contact external parties such as the police, a government agency, or a third party, we encourage you to first submit a report as described in this document, or to discuss your plans with the group compliance officer or the Integrity Committee. If you decide to approach external parties with your report, you must comply with the rules regarding privacy and social media policy.

Only consider approaching external parties if:

- You have thought it through carefully, and
- It's not in the interests of Strukton and its stakeholders to follow the steps in this Reporting Procedure, and
- There is no other option with less negative consequences, and
- It's unreasonable to expect you to submit an internal report first, and
- There is an urgent public interest, or
- There is a legal obligation.

Always keep the following in mind:

- Limit the possible negative consequences of your initiative for Strukton, its stakeholders, and the people involved to a minimum

- The third party you wish to raise the issue with must be capable of taking appropriate action against the alleged breach of our Code of Conduct

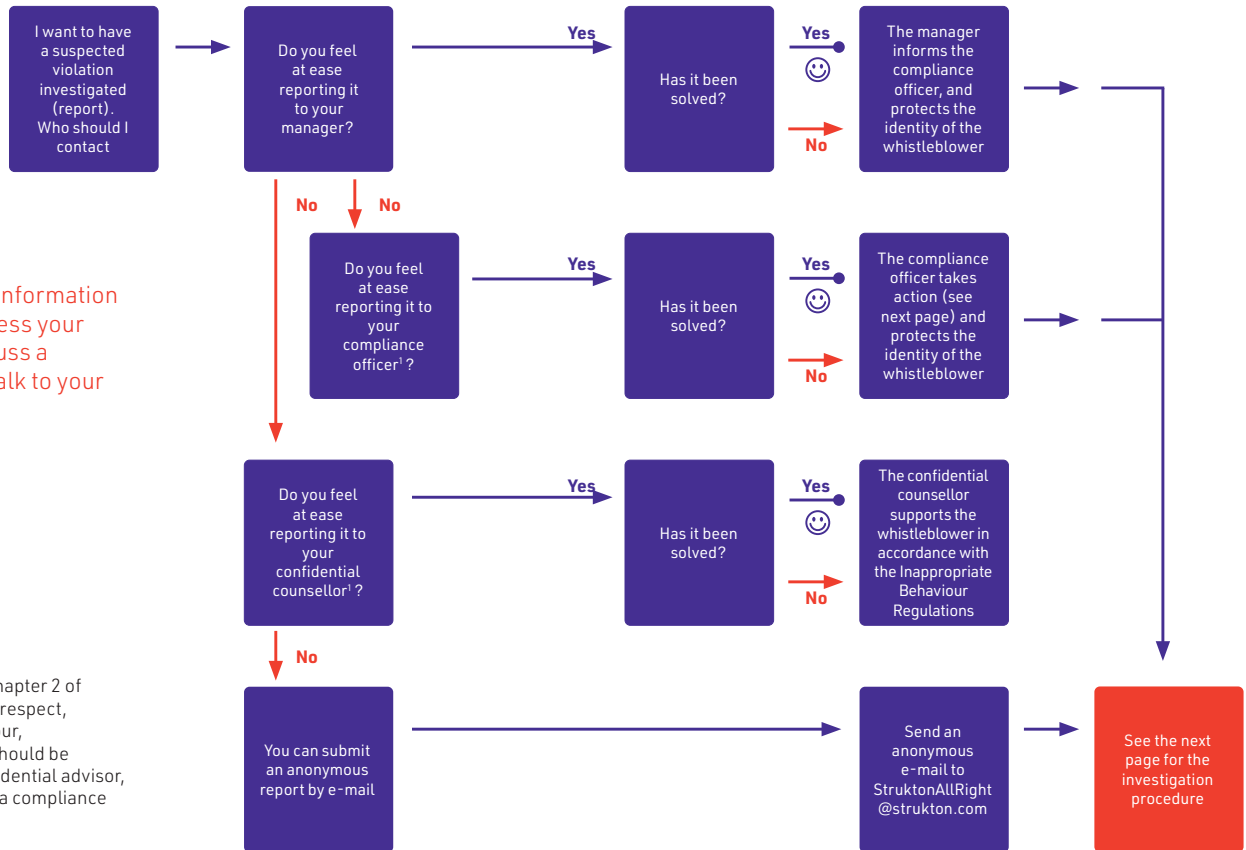
Where can you find more information?

- From your manager, the local or central Strukton compliance coordinator, the compliance officer at your operating company, or a confidential counsellor (if it concerns inappropriate behaviour as described in Chapter 2 of the Code of Conduct).
- On the intranet.

Appendices

Reporting Procedure

Do you just want information or advice, to express your concerns, or discuss a dilemma? Then talk to your manager!



¹ Issues described in Chapter 2 of the Code of Conduct (respect, inappropriate behaviour, discrimination, etc.) should be discussed with a confidential advisor, and other issues with a compliance officer.

Investigation procedure

