

WHISTLEBLOWING POLICY AND PROCEDURE (AND REPORTING CHANNELS)

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LANGUAGES:	EN/FR/NL/DE/PT-BR/IT/ES/HI/CH-ZN/AR/HU/SV/ID/MAY/PL/TH		TO / DISTRIBUTION METHOD:	ALL STAFF / INTRANET / WEBSITE (RESTRICTED)

WHISTLEBLOWING POLICY AND PROCEDURE (AND REPORTING CHANNELS)

1. INTRODUCTION

All Hyva employees have a collective responsibility to ensure that the Hyva group complies with its own policies and procedures and the rules and regulations relevant to it, and to ensure that Hyva's good reputation is not jeopardised by the actions of any individual.

Hyva's whistleblowing policy and procedure is designed to:

- **encourage** you to report ("blow the whistle") any actual or potential misconduct, inappropriate or unacceptable behaviour, breach of law or internal policy/procedure that occur in the workplace or is connected to Hyva (each a "**Misconduct**")
- **protect** the reporting person, and anyone assisting them with the reporting procedure such as work colleagues, relatives and legal entities owned by the reporting person (each, a "**Reporting Person**"), against retaliation or other adverse actions arising from him/her "blowing the whistle", including termination, demotion, suspension, harassment or other forms of discrimination
- **ensure** that all reports made under this Policy (each a "**Report**") are investigated and suitable action is taken where necessary.

Hyva takes all cases of Misconduct very seriously. Hyva will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

It is better for Hyva if it discovers Misconduct early, as:

- Hyva can limit the potential consequences
- Hyva can reduce the potential fines, bad publicity, etc.
- Hyva can reduce management time spent on rectifying the issue
- Hyva can show the authorities that it had a plan and took action.

This policy will be reviewed and updated on a periodic basis. Management is responsible for monitoring and reviewing the operation of the policy.

2. WHO CAN REPORT?

- Anybody with a work-based relationship with Hyva (part-time or full-time):
 - employees, trainees (paid or unpaid), consultants
 - external parties (such as dealers, contractors, subcontractors, customers, suppliers, volunteers)

- The relationship can be ongoing (still exists, e.g. you work for or with Hyva), or:
 - **past** (expired), e.g. you can report Misconduct that occurred when you had a work-based relationship with Hyva
 - **future**, e.g. you can report Misconduct that you have become aware of during the recruitment process or other pre-contractual negotiations.
- You do not need to be a **victim** of Misconduct. Witnessing / becoming aware of Misconduct is enough.

3. WHAT SHOULD I REPORT?

Misconduct (what *misconduct* means is defined above and examples of bad behaviour are below) **by Hyva or by a person or entity with a connection with Hyva** (see *Who Can Report?*). See Appendix A.

BREACH OF LAW, including:		
Consumer protection	Public procurement	Product safety
Public health	Protection of environment	Transport safety
Food safety; animal health & welfare	Radiation protection & nuclear safety	Protection of privacy & personal data
Financial services, products & markets	Prevention of money laundering	Prevention of terrorist financing

MISCONDUCT, INAPPROPRIATE OR INACCEPTABLE BEHAVIOR, eg:	
a criminal offence has been, is being or is likely to be committed	any actions that could damage Hyva's reputation
stealing or damaging property at work premises	any form of discrimination, bullying and/or harassment, including sexual harassment
Bribery, kickbacks or another form of corruption is taking place, or is likely to take place, including through commission payments, service fees, rebates or other payments	any action being taken or likely to be taking place which could endanger or cause damage to the environment or health, safety or wellbeing of staff or the public
a conflict of interest arises or continues	deliberate disclosure of confidential information to an unauthorised person
keeping secret (deliberately) any of the above	
A conflict of interest arises when an employee's, consultant's etc competing loyalties could cause that employee to pursue a personal benefit for them, their family or friends at the expense of Hyva or our customers – see the Code of Conduct for examples.	

BREACH OF HYVA POLICIES AND/OR PROCEDURES including, amongst others:

Code of Conduct	Anti-Bribery & Corruption	Delegation of Authority
Documentation Signing	Business Partner Approval	Compliance with Sanctions
Fraud Attempts – Be Aware!	Media Communications Guidelines	Social Media Guidelines
When & How to Involve the Legal Department Policy		

All policies are on [Hyva's Intranet](#)

ANY REASONABLE SUSPICION OF THE ABOVE

As long as the suspicion is based on reasonable grounds resulting from the knowledge gained during the employment or other engagement with Hyva.

If you're uncertain about your suspicion or have other doubts, you can discuss it with the General Counsel/ Global Compliance Officer or seek the independent advice from the local authorities (where available as provided in Appendix B).

4. HOW TO REPORT?

You may report in **your own name or anonymously**. It is generally easier to investigate and resolve issues if you identify yourself. Provide supporting documentation if possible.

- ✓ **IN WRITING**
Online on <https://forms.office.com/e/PbKRqMpdbt>

(type in browser or scan QR code to open the form on the website) OR

E-mail whistleblow@hyva.com

- ✓ **VERBALLY**
CALL General Counsel / Global Compliance Officer
+852 2483 3600 (during business hours Hong Kong time)



- ✓ **LOCALLY**
By e-mail, phone call or requesting a meeting with the **Landlord** of the Hyva entity or **HR Business Partner**.

Your subsidiary may also offer other additional channels for specific type of reports. This is usually indicated in your local employee handbook or internal regulations. You may prefer these options if the report concerns you personally or you consider that the issue will be dealt better within your subsidiary.

If misconduct relates to the General Counsel / Global Compliance Officer, report to

Chief Human Resources Officer
e.rengers@hyva.com; +31 615 660 397

5. SHOULD I CONTACT THE WRONGDOER?

HARASSMENT cases: the victim, or Reporting Person if different from the victim, can tell the harassing person to stop. If this does not bring the desired result, the case must be reported so that we can help.

OTHER CASES: NEVER contact any individual involved in, or who is the subject matter of, the Report, unless you are instructed to do so by the General Counsel / Global Compliance Officer or other management. You **CAN** contact such individual if this is for day-to-day business and you do not mention the Report (whistle blow). This includes any contact person within a third party Hyva does business with.

6. WHAT WILL HAPPEN NEXT?

Unless you report locally, all reports will be handled Hyva's General Counsel / Global Compliance Officer. In case Hyva thinks that a locally filed report reveals a structural problem or a problem with a cross-border aspect which the subsidiary does not have the power to address and provided that the report is not anonymously filed, Hyva will seek your approval to report the facts to another entity within the Hyva Group and will provide you with the opportunity to withdraw your report submitted internally and report externally to any relevant authority.

Your Report will be handled in a confidential manner. Your identity will be protected and not disclosed.

The Report will be taken seriously. Preliminary enquiries will take place to determine if a full investigation is necessary. We may need to ask you questions for further information.

No employee will be criticised for asking questions in case of doubts, or for making a report in good faith, even if they are unsure as to whether the activity qualifies as Misconduct.

Action:

When?

1. Acknowledge receipt of your Report.

Note it is not possible to perform this step if the Report was submitted anonymously.

As soon as possible but no later than **7 days** of submitting the Report.

2. Investigate the reported matters in a secure and confidential manner – you may be asked for further information.

During the next **3 months** from the date of the acknowledgment (or sooner if required under the local law).

3. Keep you informed regarding the investigation, and any action taken.

4. Conclude the investigation and (if permitted, and if your identity is known) inform you of the findings and actions taken. **Register** the matter in a digital register for Whistleblowing Reports (which will be protected by appropriate security measures).

As soon as possible but no later than **3 months** from the date of the acknowledgment of the receipt, or sooner if required under the local law.

Personal Data will be retained in active use not later than for 2 months after the report is deemed inadmissible or investigation is completed. Afterwards it will be placed into the intermediate archiving and kept for not longer than 3 years, unless Hyva has legitimate reasons to keep it longer. Once the retention period has elapsed, Personal Data will be erased or anonymized permanently. All complaints, reports and personal data will be handled in accordance with the [Hyva data protection policies and procedures](#).

Please note: in serious circumstances, where the information provided may result in civil or criminal proceedings, disclosure of the identity of the Reporting Person may be unavoidable.

7. COMPLAINTS ABOUT THE HANDLING OF THE REPORT

a) If the Report is not resolved to your satisfaction, or you feel that your concerns have not been taken seriously, you have the right to escalate the matter to the **Chief Executive Officer (CEO)**:

- escalate the matter to the CEO: a.tan@hyva.com / +31 621 315 119
- report your concerns externally to the relevant authority (see below and Appendix B)

8. WHAT IF SOMEONE RETALIATES AGAINST ME?

Hyva will protect a Reporting Person against retaliation or other adverse actions arising from filing a Report under this Policy, provided that the Reporting Person acted in good faith in reporting the matter.

If you feel that someone has retaliated against you, you can complain to the [General Counsel / Global Compliance Officer](#) or the [CHRO](#). Provide sufficient information, including a description of the retaliatory action, to allow the complaint to be investigated.

A person who is found to have retaliated against a Reporting Person may face disciplinary procedures, including termination.

9. WHAT IF YOU BELIEVE THE ALLEGATIONS ARE NOT TRUE OR EXAGGERATED?

YOU MUST NEVER make a deliberately false or malicious allegation, or falsely complain of retaliation. Doing so could lead to disciplinary procedures, including termination, if the link with Hyva still exists.

10. EXTERNAL REPORTING CHANNEL

If the Report concerns EU law matters or if the internal reporting channel does not work properly or cannot be expected to work properly (eg. because of fear of retaliation or concerns of confidentiality or if urgent action is required), you may report directly to the authorities in the relevant country. The Legal Department can support you with this. See Appendix B for a list of countries and each “competent authority” within the EU. Note that

these external reporting channels may not be competent to hear all types of whistleblowing reports covered by this Policy.

11. AWARENESS

Each Hyva subsidiary shall place the poster with the information about Hyva's Whistleblowing channel in a visible place in its offices and workshops. Information about Hyva's whistleblowing channel shall also be placed on Hyva's website and Intranet.

**This Policy has been produced for use by the Hyva Group only.
It is confidential to Hyva and should not be reproduced or distributed in any way. If you have any comments or questions on it please contact the General Counsel.**

APPENDIX A INTERNAL HYVA REPORTING CHANNEL

Report in your preferred language	24 hours / 365 days			
Anonymously or in your name	From anywhere in the world			
<p><u>WHAT TO REPORT:</u> concerns regarding any actual or potential misconduct or inappropriate behaviour, breach of laws or breach of Hyva policies and procedures, by Hyva employees or other parties Hyva does business with</p>				
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%; vertical-align: top;"> <ul style="list-style-type: none"> Bribery or kickbacks, including through commission or rebates Disclosure of confidential information Improper travel, entertainment or gifts Import/export laws Threats or violence Fraudulent or inaccurate financial reporting </td> <td style="width: 33%; vertical-align: top;"> <ul style="list-style-type: none"> Public procurement Environmental, health and safety laws Discrimination, bullying, harassment Product safety Conflicts of interest Alcohol / drug abuse </td> <td style="width: 33%; vertical-align: top;"> <ul style="list-style-type: none"> Protection of privacy & personal data Improper contact with government officials Criminal offences Violations of law Theft, damaging property Abuse of company resources </td> </tr> </table>		<ul style="list-style-type: none"> Bribery or kickbacks, including through commission or rebates Disclosure of confidential information Improper travel, entertainment or gifts Import/export laws Threats or violence Fraudulent or inaccurate financial reporting 	<ul style="list-style-type: none"> Public procurement Environmental, health and safety laws Discrimination, bullying, harassment Product safety Conflicts of interest Alcohol / drug abuse 	<ul style="list-style-type: none"> Protection of privacy & personal data Improper contact with government officials Criminal offences Violations of law Theft, damaging property Abuse of company resources
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<u>ONLINE (LINK):</u>	https://forms.office.com/e/PbKRqMpdbt			
<u>OR SCAN THE QR CODE TO OPEN FORM</u>				
<u>BY E-MAIL OR VERBALLY</u>	<p>whistleblow@hyva.com</p> <p>General Counsel / Global Compliance Officer Call: +852 2483 3600 (Monday – Friday business hours, Hong Kong time)</p>			
<u>LOCALLY</u>	<p>By e-mail, phone call or requesting a meeting with the Landlord of the Hyva entity or HR Business Partner.</p>			
<p>If the matter concerns General Counsel / Global Compliance Officer, contact the CHRO:</p>	<p>E-mail: Erwin Rengers e.rengers@hyva.com You can call: +31 615 660 397</p>			

**APPENDIX B
EXTERNAL ADVICE OR REPORTING CHANNELS**

**LIST OF EU COUNTRIES AND THEIR AUTHORITIES TO SEEK ADVICE OR REPORT TO
as at March 2023**

<u>COUNTRY</u>	<u>DESIGNATED AUTHORITY</u>	<u>SUBJECT-MATTER OF COMPLAINT</u>
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(all matters should be reported to the designated authority, unless another specific authority is specified here, which would investigate a complaint on a specific subject-matter)

Austria	Public Prosecutor's Office for Economic and Corruption (<i>Wirtschafts- und Korruptionsstaatsanwaltschaft</i>)	Criminal offenses in the field of white-collar crime and corruption.
Belgium	Federaal Ombudsman	Non-specific.
	Vlaamse Ombudsdienst	Non-specific.
	Financial Service and Markets Authority (FSMA)	Financial instruments supervised by the FSMA.
	Cell for Financial Information Processing (CTIF-CFI)	Money laundering & terrorist financing-related matters.
Czech Republic	Ministry of Justice	Designated governmental body to receive & supervise external reports.
Denmark	Danish Data Protection Agency (<i>Datatilsynet</i>)	All matters.
Finland	No designated competent authority, only separate sector-specific channels.	
	Finnish Financial Supervisory Authority (FIN-FSA)	Infringements of financial market provisions.
	Tax Administration	Tax non-compliance.
France	<i>Défenseur des Droits</i>	It is not competent to treat and investigate alerts, but will direct them to the judicial, administrative or professional bodies.
Germany	No designated competent authority.	Whistleblowers can report via law enforcement authorities or media representatives.
Ireland	Office of the Protected Disclosures Commissioner (within the Office of the Ombudsman)	The Commissioner will direct protected disclosures to the most appropriate body when it is unclear which body is responsible. Other bodies are designated as prescribed persons for reporting wrongdoings to. These are set out in detail in S.I. No. 339/2014.
	Central Bank of Ireland	

		Wrongdoings by firms regulated by the Central Bank or by individuals within such firms.
	Irish Auditing and Accounting Supervisory Authority	Wrongdoings under section 905 of the Companies Act 2014 (re. accounting).
Italy	External authorities only exist with respect to the public sector: Italian Anti-Corruption Authority (ANAC) or judicial or accounting authorities	Wrongdoings of public entities / employees.
	No designated competent authority.	
Luxembourg	Luxembourg Insurance Regulator (<i>Commissariat aux Assurances, CAA</i>)	Wrongdoings of companies they supervise.
	Luxembourg Supervision Commission of the Financial Sector (<i>Commission de Surveillance du secteur financier, CSSF</i>)	
Malta	Financial Services Authority (MFSA)	Breaches, committed by credit institutions and investment firms that fall within the scope of the Markets in Financial Instruments Directive – Directive 2004/39/EC.
Netherlands	The Dutch Whistleblowers Authority (<i>Het Huis voor klokkenluiders</i>)	For independent advice: The Dutch Whistleblowers Authority (<i>Het Huis voor klokkenluiders</i>) (tel: 088 – 133 10 00 (general number; e-mail: contact@huisvoorklokkenluiders.nl ; on-line: https://www.huisvoorklokkenluiders.nl/ik-vermoed-een-misstand) or Hyva’s “vertrouwenpersoon” at vetrouwenspersoon@arbounie.nl
		For reporting: 088 – 133 10 00 (general number) E-mail: contact@huisvoorklokkenluiders.nl https://www.huisvoorklokkenluiders.nl/onderzoek-door-het-huis
Norway	No designated competent authority. Public supervisory authorities; the Norwegian Labour Authority,	

	the police, the Data Protection Authority.	
Poland	No designated competent authority.	
	OCCP	Unfair competition-related matters.
Portugal	National Anti-Corruption Mechanism.	Administrative offences.
Slovakia	Whistleblower Protection Authority (the "Office")	Yet to be established.
Spain	Autoridad Independiente de Protección del Informante (A.A.I.) or the competent regional authority	All matters.
	Executive Service of the Commission for the Prevention of Money Laundering and Monetary Offences (SEPBLAC)	Money laundering and financial terrorism-related matters.
	Spanish Competition Authority	Unfair competition-related matters.
	Labour and Social Security Ministry	Employment & Social Security-related matters.
	National Securities Market Commission	Spanish securities markets-related matters.
Sweden	Swedish Financial Supervisory Authority (Finansinspektionen)	Regulatory violations.
	Swedish Work Environment Authority	All matters where no other authority is competent to receive and investigate whistleblower complaints.
United Kingdom	No single designated competent authority established	Reporting person can report to legal advisor, government minister or person prescribed by an order made by the Secretary of State.