



APG Whistleblower's Channel 2.0

Revision of the APG Anonymous Reporting of Misconduct Policy in accordance with the Whistleblower Protection Act, which replaces the Whistleblowers Authority Act based on the EU Whistleblowing Directive (2019/1937).

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1. INTRODUCTION

APG has various schemes and procedures under which you as an employee can report irregularities or undesirable behaviour. These include the Incident Regulations, the Complaint and Objection Procedures, the Fraud Policy and the possibility of calling in the Confidential Advisor in the event of undesirable behaviour. However, these regulations do not provide an option to report anonymously. This policy fills that gap.

What... is the Whistleblower's Channel?

APG has established a policy for anonymously reporting suspected misconduct. This policy explains what you can do and expect when reporting suspected misconduct as well as the protections against retaliation you'll receive when making a report.

Your suspicion of misconduct must be substantiated. Reports based on rumours or hearsay are not acceptable.

This policy allows you to anonymously report suspicions of misconduct that are so significant or sensitive that you do not wish to discuss the matter through other means within APG, such as reporting an incident, filing a complaint, making an objection, reporting to the Confidential Advisor, or discussing it with a colleague or your manager.

Why.....does APG have a Whistleblower's Channel?

Firstly, having an anonymous reporting policy is legally required under the Whistleblower Protection Act, which implements the EU Whistleblowing Directive.

Regardless of the legal requirement, APG believes it is crucial for every suspicion of misconduct to be reported. Only through reporting can misconduct be investigated and resolved, and future incidents prevented.

Misconduct poses a threat to APG's integrity and reputation and that of its employees, which APG aims to avoid. APG values providing you with a way of reporting suspicion of wrongdoing safely and without fearing for your job. That is why APG has opted for low-threshold, anonymous reporting of suspected misconduct.

This policy applies to APG Group N.V. and its subsidiaries.

Who... is the Whistleblower's Channel for?

The policy is for all APG employees and all other individuals engaged in work-related activities for or at APG. This includes interns, freelancers, APG's suppliers, members of the supervisory board and APG's shareholders. Reports can pertain to past, present, and future activities.

2. REPORTING

What can I report?

You can report suspected misconduct.

A suspicion of misconduct arises when:

a. You observe serious problems or irregularities of public interest during your work for or with APG.

These should be issues that you believe must be uncovered and dealt with and for which you see no option other than to report them anonymously.

Examples of misconduct of public interest include:

- violations of legal regulations or internal policies
- fraud
- risks to the proper functioning of APG due to improper conduct or negligence
- risks to the safety of employees or other persons
- threats to public health
- risk of environmental hazards.

b. You observe a violation or potential violation of EU law during your work for or with APG.

As the examples below show, there may be overlap with the examples of public interest.

Again, these should be violations that you believe must be uncovered and dealt with and for which you see no option other than to report them through the Whistleblower's Channel.

Examples of breaches of EU law include violations of European directives or regulations on:

- public procurement
- financial services, products and markets, prevention of money laundering and terrorist financing
- product safety and compliance
- transport safety
- environmental protection
- radiation protection and nuclear safety
- food and feed safety, animal health and animal welfare
- public health
- consumer protection
- protection of privacy and personal data, and security of network and information systems

- breaches prejudicial to the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union
- breaches relating to the internal market (as referred to in Article 26(2) of the Treaty on the Functioning of the European Union).

Where can I report?

You can choose whether to first report the suspected misconduct internally at APG or to report it directly externally to one of the authorities designated for this purpose in the Whistleblower Protection Act.

Reporting internally first may benefit both you and APG, as APG can immediately take measures to stop and remedy the misconduct. Direct external reporting lacks this internal investigation opportunity.

If you report internally first and are dissatisfied with the outcome, you can still report to the external authority.

If you feel safer reporting directly to an authority designated by the Whistleblower Protection Act, that is your choice.

For reporting misconduct of public interest, the external authority is the Whistleblowers Authority.

For reporting (potential) breaches of EU law, the competent external authorities, depending on the nature of the EU law, are:

- The Netherlands Authority for Consumers and Markets (ACM) for consumer law violations
- The Data Protection Authority (AP) for violations of the General Data Protection Regulation (GDPR)
- De Nederlandsche Bank (DNB - Dutch Central Bank) and the Dutch Financial Markets Authority (AFM) in violations of financial and economic regulations
- The Health and Youth Care Inspectorate for public health violations
- The Dutch Healthcare Authority for healthcare market violations
- The Authority for Nuclear Safety and Radiation Protection for nuclear safety violations.

How is my anonymity protected?

You can report a suspicion of misconduct anonymously to an external party, People Intouch. APG has engaged this specialised and certified company to make reports. This company protects the privacy and anonymity of the reporter and the interests of APG. For more information about People Intouch, please visit <https://peopleintouch.com/nl/>.

Your report will be handled confidentially and anonymously throughout the process. A report number will be assigned instead of your name. Your identity will only be known if you choose to disclose it.

Everyone involved in the reporting or investigation of suspected misconduct is obligated to maintain confidentiality regarding the information and data revealed during the reporting or investigation process.

How do I report to APG?

Follow these steps to make a report to APG:

- Use the URL: (<https://apg.speakup.report/APG>), which will take you to the SpeakUp Line web service, a secure, company-specific internet environment on the SpeakUp website. You can also use a QR code:



- For a new report, you will be asked to create a password. A unique registration number will be displayed, which you should save. For subsequent logins, enter your password and registration number. Then, you can submit your report and attach any documents that may be necessary.
- The report process is entirely anonymous. You do not need to provide your name or contact details.

- If you wish to elaborate on your report personally or through an on-site meeting, indicate this in your report. In such cases, your name and contact details will be known, and your report will no longer be anonymous but will remain confidential.
- If you prefer to report verbally, you can also contact the Reporting Officer directly. Your report will not be anonymous but will remain confidential.

On APG's corporate intranet (SharePoint) under Laws and Regulations/Behaviour and Policy/Whistleblower's Channel, you will find the policy and procedure for anonymous reporting at APG (<https://cloudapg.sharepoint.com/sites/teamapg-nl-weten-regelen/SitePages/Anoniem-melden-misstanden.aspx>).

Who will handle my report?

The Reporting Officer receives your anonymous report via SpeakUp's web service. The Reporting Officer is the Director of Group Internal Audit at APG, and the alternate is APG's Chief Compliance Officer. They are the only officers of APG who will handle your anonymous report.

Unless you specify otherwise in your report, they are also the only APG officers who know your name and contact details, if you have chosen to disclose that information.

The Executive Board allows the Reporting Officer to conduct independent investigations. The Reporting Officer (or alternate) can take any measures or request information necessary for the investigation. Anyone asked for cooperation is obliged to assist.

You may consult a confidential advisor regarding a suspicion of misconduct. You are free to choose the advisor, who could be the Confidential Advisor or the Reporting Officer within APG. The Confidential Advisor is bound to confidentiality. You can also consult the Advice Department of the Whistleblowers Authority (<https://www.huisvoorklokkenluiders.nl/ik-vermoed-eeen-misstand>).

How is my report processed?

You can follow the progress of your report using your report number via the URL mentioned above (<https://apg.speakup.report/APG>).

During the investigation, you and the Reporting Officer will communicate with each other via this website, to which you can also upload documents. This communication remains entirely anonymous unless you choose to reveal your identity to the Reporting Officer.

You will be informed about the processing of your report. You will receive:

- a confirmation of receipt within 7 days of your report;
- as soon as possible, but no later than 3 months after the confirmation of receipt, information about the review or follow-up of your report;
- upon completion of the investigation, notification of the resolution of your report.

The Reporting Officer informs the Chairman of the Executive Board and the Chief Compliance Officer about whether or not an investigation will be conducted based on the report, without disclosing the personal information of the reporter.

If the report concerns the Chairman of the Executive Board, the Reporting Officer will inform the Chairman of the Supervisory Board and the Chief Compliance Officer. If the report concerns the Chairman of the Supervisory Board, the Reporting Officer will inform the Chairman of the Executive Board and the Chief Compliance Officer. If the report concerns the Chief Compliance Officer, the Reporting Officer will inform the Chairman of the Executive Board. If the report concerns the Reporting Officer, you can seek advice and support from the Whistleblowers Authority (<https://www.huisvoorklokkenluiders.nl/ik-vermoed-een-misstand>).

Can I withdraw my report?

You can withdraw your report at any time. If you feel pressured to withdraw your report, report this in the same manner as reporting a suspicion of misconduct.

How long is my report retained?

Once your report has been processed or withdrawn by APG, the details of this report will be deleted from SpeakUp after three months.

If you have provided your name, contact, or other details to the Reporting Officer at APG, these details will be deleted by the Reporting Officer five years after the resolution or withdrawal of your report.

When should I report to the Whistleblowers Authority?

You can report a suspicion of misconduct with a public interest to the Whistleblowers Authority (<https://www.huisvoorklokkenluiders.nl/onderzoek-door-het-huis>).

You can do this directly or after APG has processed your report.

You decide whether and when to report if:

- you believe APG has not handled your report properly;
- you are dissatisfied with the handling of your report;
- you feel it is better or safer to report directly to the Whistleblowers Authority.

If you are unsure whether there is misconduct or don't know what to do, you can seek information advice and support from the Whistleblowers Authority (<https://www.huisvoorklokkenluiders.nl/ik-vermoed-een-misstand>).

The Whistleblowers Authority will not disclose your identity to APG unless you consent.

When should I report to another authority?

You can report a violation or potential violation of EU law to the authority competent in the area of EU law concerned.

You can do this directly or after APG has processed your report.

You decide whether and when to report if:

- you believe APG has not handled your report properly;
- you are dissatisfied with the handling of your report;
- you feel it is better or safer to report directly to the competent authority.

3. PROTECTION

Will reporting suspected wrongdoing have any negative consequences for me?

If you report in good faith, reporting a suspicion of misconduct should not have any adverse consequences for you or your legal position. You should not be dismissed or disadvantaged in any way. The Dutch Civil Code stipulates that your employer may not disadvantage you in any way for reporting suspected misconduct.

APG will avoid any form of disadvantage, including bullying, intimidation, or withholding promotion, not only towards you but also towards your confidential advisor or others assisting you.

Even threats or attempts to disadvantage you are not allowed.

If such issues occur, you can report them to APG through the Whistleblower's Channel (www.speakupfeedback.eu/web/56ikrh).

It is APG's responsibility to demonstrate that no prejudicial measures were taken against you.

You can also request that the Whistleblowers Authority investigate how APG has treated you following your report (<https://www.huisvoorklokkenluiders.nl/onderzoek-door-het-huis>).

Finally, you can initiate a civil procedure if you are dismissed or otherwise disadvantaged.

More information:

- SharePoint/Laws and Regulations/Behaviour and Policy/Whistleblower's Channel
- EU Whistleblowing Directive
- Whistleblower Protection Act
- Whistleblowers Authority website
- Websites of other authorities
- APG Incident Regulations
- APG Complaints and Objections Procedure
- APG undesirable behaviour procedure (confidential advisor)
- APG Fraud Policy
- APG Code of Conduct