



PostNL procedure on whistleblowing

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Procedure owner	Director Audit & Security
Title	Group procedure on whistleblowing
Versie	4.0



The scope, definitions, communications and implementation of this procedure can be found in the terms and conditions on the website group procedures.

The scope of this group procedure is as follows:

Applicable to	whistleblowing
All PostNL group companies	Within the scope
Companies with the PostNL brand name	-
Large/medium-sized PostNL group companies	-
PostNL group companies located in the Netherlands	-

1. Introduction

PostNL wants to do business in a fair manner, which is why it is managed in line with PostNL's corporate values and Business Principles. This requires ethical and transparent business practices.

The Board of Management has adopted the PostNL Group Procedure on Whistleblowing, as set out in the PostNL Business Principles.

This procedure further explains the rights and obligations of:

1. anyone filing a report under the PostNL Group Procedure on Whistleblowing, explicitly stating that this involves a report;
2. members of management who receive such a report and/or who investigate the issue reported in it,
3. PostNL as a company. The Board of Management and the Audit Committee have delegated responsibility for the day-to-day implementation of this procedure to the Director Audit & Security.

2. Scope

The PostNL Whistleblower procedure addresses and applies to all (potential, current or former) employees and all other stakeholders who are or were – currently or previously – directly or indirectly involved in activities (including temporary workers, trainees, delivery partners, transport operators, customers, job applicants, volunteers, shareholders, directors, persons working for contractors and suppliers), (hereinafter collectively referred to as 'PostNL Stakeholders') of all PostNL Group companies.

PostNL encourages all PostNL Stakeholders to report any wrongdoing or alleged wrongdoing immediately. In the context of this procedure, wrongdoing or alleged wrongdoing is understood to mean:

1. a breach or risk of breach of Union law, or
2. an act or omission that forms a threat to the public interest.

The public interest is at risk in any case if:

- The act or omission not only affects personal interests and a pattern or structural nature exists, or if the act or omission is serious or extensive.

Serious nature:

- *The act or omission has a profoundly negative impact on a wider social or public interest, such as:*
 1. *Violation of laws and regulations.*
 2. *Violation of human rights.*
 3. *Threat to public health, safety, or the environment.*
 4. *(Structural) fraud or corruption.*
- *These are acts that cannot be considered minor or incidental, but could significantly damage public trust in PostNL.*

Magnitude:

- *A pattern or structural nature exists, meaning that the act or omission is not a one-off incident, but occurs repeatedly or is the result of systematic deficiencies.*
- *It may affect a large number of stakeholders, such as employees, customers or consumers, or cover a wide range of stakeholders.*

Affecting collective interests:

- *The alleged wrongdoing goes beyond just personal disputes or individual interests. It affects the general interest or interests of a wider group of individuals (whether or not within PostNL).*

PostNL will deal with these reports promptly and strictly confidentially and will not take any punitive or other action towards PostNL Stakeholders filing a report, or assisting other PostNL Stakeholders in doing so. However, intentionally filing a false report may result in disciplinary action and/or civil or criminal penalties.

3. Non-exclusive procedure

The PostNL Group Procedure on Whistleblowing in no way replaces, and serves only to supplement existing or future complaint-related procedures regarding employment, customer service or any other matter provided for by other more specific PostNL policies or procedures. In the event of a conflict between the provisions in this procedure and the PostNL Fraud Prevention procedure, the provisions in this procedure will prevail. This procedure supplements the provisions of applicable laws.

4. Reporting

(a) Alleged wrongdoing

All stakeholders are encouraged to report any alleged wrongdoing immediately if they reasonably believe that an alleged wrongdoing has occurred, is currently occurring or will occur in the future. Filing such a report can be done via the reporting form (IRIS reporting), or via email/phone to the Audit & Security department, or through management or line management.

However, if an alleged wrongdoing is directly related to the performance of the members of the Executive Committee, the Board of Management, the Supervisory Board – including its committees – or the employees of PostNL Audit & Security, then the exceptional procedure as set out in (c) and (d) of this article applies. If filing a report to the line manager or management is not possible or the PostNL Stakeholder concerned does not feel that they are able to do so, they may raise the matter directly to PostNL Security & Integrity or to the Director Audit & Security.

For contact details, please see the annex to this document.

(b) Alleged wrongdoing in relation to accounting or auditing matters

When an alleged wrongdoing is related to shady accounting practices – internal and/or external – or internal control and auditing, the PostNL Stakeholder may report the matter not only to the line manager, management or the Director Audit & Security, but also directly to the Audit Committee. For contact details, please see the annex to this document.

c) Alleged wrongdoing relating to the Executive Committee, the Board of Management, the Supervisory Board or its committees

To the Chairperson of the Supervisory Board

If any alleged wrongdoing relates to irregularities in the functioning of the members of the Executive Committee, the Board of Management or the Supervisory Board - including its committees - the PostNL Stakeholder must report it exclusively and directly to the Chairperson of the Supervisory Board.

To the Vice Chairperson of the Supervisory Board

If the alleged wrongdoing relates to alleged irregularities in the performance of the Chairperson of the Supervisory Board, the PostNL Stakeholder must report it exclusively and directly to the Vice Chairperson of the Supervisory Board.

For contact details, please see the annex to this document.

(d) Alleged wrongdoing related to Audit & Security

If an alleged wrongdoing relates to alleged irregularities in the functioning of the Director Audit & Security or irregularities in the functioning of a direct report of the Director Audit & Security, the PostNL Stakeholder must report the matter exclusively and directly to the chairman of the Audit Committee. In other cases, matters must be reported to the Director Audit & Security.

For contact details, please see the annex to this document.

(e) External reports

Naturally, PostNL Stakeholders are permitted to report matters externally. However, in view of the possibility of addressing the alleged irregularities internally, PostNL Stakeholders are encouraged to follow the procedure described in points (a) through (d). However, if the PostNL Stakeholder involved prefers to do so, they may report any alleged wrongdoing that, in their reasonable opinion, has occurred, is currently occurring or will occur in the future, externally to the relevant local competent authority.

These are, for example, the Dutch Whistleblowers Authority (<https://www.huisvoorklokkenluiders.nl/english>), the national ombudsman and/or any other competent authority.

For Belgium, a list of alternative reporting options is attached.

For Spring, a list of countries is attached. Local legislation applies in each country.

4.1. Content of the report

In order to enable PostNL to respond and investigate the matter at hand properly, the report must contain as much information as possible, including information on the actual or potential violations that have taken place or may take place, or attempts to conceal such violations, the person(s) involved, any witnesses and the location of any other information that may assist PostNL in investigating an alleged wrongdoing.

4.2. Confirmation of report

When the Director Audit & Security has received a report of alleged wrongdoing, they will acknowledge receipt to the person filing the report within 7 working days, unless that person filed the report anonymously.

If a line manager or management has received a report of an alleged wrongdoing, the Director Audit & Security, the Chairperson or Vice Chairperson of the Board of Management and the Chairperson of the Audit Committee will be informed by email within two (2) working days of receiving such report, regardless of whether the report is anonymous. The Director Audit & Security will then confirm [receipt] to the person who initially filed the report within three (5) working days of receiving the report of the alleged misconduct, unless management has already done so or said person has filed the report anonymously.

4.3. Anonymity

PostNL encourages PostNL Stakeholders to report any instance of alleged wrongdoing immediately and openly to their line manager, management or the Director Audit & Security. Reports can also be filed anonymously, but please note that this may impede or complicate any investigation and may result in it that no appropriate action can be taken.

4.4. Confidentiality

All reports of alleged wrongdoings are treated confidentially.

Anyone who is involved in a report or investigation of suspected wrongdoing and in doing so obtains information whose confidential nature they know or should reasonably suspect, is under obligation to keep such information confidential, except insofar as any statutory provision requires them to disclose it, or insofar as the need to disclose arises from their duty in implementing this Act. In particular, the identity of the person reporting will be kept confidential unless they consent to the disclosure of their identity, unless legal or disciplinary proceedings are brought against the accused person and that person exercises their rights of defence, or if the person reporting has abused the whistleblower scheme by intentionally making a false report (see Article 4.7). PostNL Stakeholders must avoid any form of external or internal publicity with regard to cases of alleged wrongdoing that they wish to report or have reported, unless they are permitted to do so under applicable law.

4.5. Protection

Any PostNL Stakeholder reporting an alleged wrongdoing that they reasonably believe or may reasonably believe to be a valid report, will receive protection in respect of that report.

This protection means that PostNL will not disadvantage the PostNL Stakeholder as a result of the report. For example: position demotion, dismissal, suspension, threats, harassment or other forms of discrimination towards the Stakeholder with regard to their employment conditions.

PostNL will not allow threats to be made or punitive or other measures to be taken in any way towards any PostNL Stakeholder having reported or assisted in reporting an alleged wrongdoing. Any such threats, punitive action or other action must be reported immediately to the Director Audit & Security.

Anyone who is entitled to protection from reprisals and believes that they have been victimised or threatened with punitive measures may submit a complaint with reasons to the local authorities, which will subsequently initiate an extrajudicial protection procedure.

4.6. Advice

PostNL Stakeholders may seek confidential advice from the Director Audit & Security on the procedure to be followed. Please see the annex to this document for contact details. In addition, PostNL Stakeholders may confidentially seek external advice, provided that the confidentiality mentioned under 4.4 is safeguarded.

4.7. False reports

PostNL does not allow deliberate false reports of alleged wrongdoings.

Any PostNL Stakeholder who reports alleged wrongdoing when they know or should reasonably know that the report is false will be subject to disciplinary action that may result in termination of employment or contract. A deliberate false report may also lead to civil or criminal proceedings being initiated.

The relevant PostNL Stakeholder may be held liable for any damage suffered by a person as a result of a deliberate false report. PostNL Stakeholders who have filed a false report deliberately will not be indemnified by PostNL for any resulting costs or other consequences.

4.8. Investigation

The following procedure aims to ensure that evidence of alleged wrongdoing is appropriately secured and that the possibilities for PostNL and/or local entities to recover costs or damages are safeguarded to the greatest possible extent.

Head of Security & Integrity

If the report of an alleged wrongdoing gives sufficient cause, an investigation will be launched. Such investigations are the responsibility of the Head of Security & Integrity, unless the investigation is supervised directly by the Chairperson of the Audit Committee or the Chairperson or Vice Chairperson of the Supervisory Board.

Whenever possible, the management of the relevant entity will be consulted, unless it is indirectly or directly involved, in which case the senior management will be consulted.

The Head of Security & Integrity may, in close consultation with the Director Audit & Security, involve appropriate persons within the Audit & Security department or other internal or external specialists in the investigation as they deem appropriate.

Management

Unless Article 4(e) applies, neither management nor PostNL Stakeholders are authorised to conduct or initiate any investigation – whether or not independent – into, or take action against, any alleged wrongdoing or accused individuals without the consent of the Chairperson of the Integrity Committee/ Director Audit & Security.

Evidence

Evidence and documentation will be kept in accordance with the directions of the Head of Security & Integrity, and in accordance with reporting instructions and requirements, disciplinary procedures and applicable local laws.

Cooperation

Management is obliged to offer full cooperation and assistance to investigators and other persons called in to investigate an alleged wrongdoing. PostNL expects management at all levels to treat all matters relating to an alleged wrongdoing seriously, confidentially and promptly.

4.9. Feedback

Within three months of the confirmation of receipt of the report and taking into account the privacy and interests of the persons named in the report, PostNL Stakeholders who have filed a report of a wrongdoing may receive general information on the progress and/ or conclusion of the investigation and its results, as described in the Dutch Whistleblower Protection Act, unless the provision of such information could be detrimental to the investigation.

4.10. Records

The Director Audit & Security will keep a register of all reports received, indicating their receipt, investigation and outcome, and will make periodic summary reports thereon to the Integrity Committee. Copies of those reports and the register will be kept in accordance with applicable legal requirements, including those relating to data protection.

All files are deleted within seven years of the conclusion of the investigation, unless their retention is required by law because of a disciplinary procedure or a court procedure, or unless they are completely anonymised.

4.11. Recovery and improvement measures

It is the responsibility of management to take any action deemed necessary in response to the wrongdoing that is being investigated in accordance with the Integrity Committee's recommendations.

If and insofar as such measures deviate from those recommended by the Integrity Committee, prior approval is required from the Board of Management and/or the Chairperson of the Audit Committee and/or the Chairperson of the Supervisory Board, as the case may be.

4.12. Reporting directly to the Audit Committee or to the Chairperson or Vice Chairperson of the Supervisory Board

In the case of direct reports to the Chairperson of the Audit Committee or to the Chairperson or Vice Chairperson of the Supervisory Board, the persons or committee handling the report will comply as far as possible with this procedure. The PostNL Stakeholder making the report will receive all the protection afforded in accordance with this procedure.

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

The Integrity Committee will report each case of an alleged wrongdoing, as well as the investigation and its conclusions 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 such investigation, the relevant board and/or committee will not be notified of such report.

5. Annex Reports

Contact details:

PostNL Audit & Security
Postbus 30250
2500 GG The Hague

Waldorpstraat 3
2521 GG The Hague
The Netherlands

integriteit@postnl.nl and integriteit_be@postnl.be
Telephone number +31 (0)88 868 6116

If the alleged wrongdoing is related to irregularities in the functioning of members of the Executive Committee, the Board of Management, the Supervisory Board – including its committees – or the direct reports of the Director Audit & Security, please contact:

PostNL Corporate Secretary
Postbus 30250
2521 GG The Hague
Waldorpstraat 3
2595 AK The Hague
The Netherlands
Corporate.secretary@postnl.nl
Telephone number +31 (0)88 868 7656

6. Annex Reports for Belgium and Spring countries

Employees can also file a report with a local authority.

For Spring countries, please visit your local government's official website.

Residents of Belgium may also file a report with any of these organisations:

- Federal Public Service Economy, SMEs, Middle Classes and Energy (*Federale Overheidsdienst Economie, KMO's, Middenstand en Energie*);
- Federal Public Service Finance (*Federale Overheidsdienst Financiën*)
- Federal Public Service Health, Food Chain Safety and Environment (*Federale Overheidsdienst Volksgezondheid, Veiligheid van de Voedselketen en Leefmilieu*)
- Federal Public Service Mobility and Transport (*Federale Overheidsdienst Mobiliteit en Vervoer*)
- Federal Public Service Employment, Labour and Social Dialogue (*Federale Overheidsdienst Werkgelegenheid, Arbeid en Sociaal Overleg*)
- Federal Public Planning Service for Social Integration, Anti-Poverty Policy, Social Economy and Federal Urban Policy (*Federale Overheidsdienst Maatschappelijke Integratie, Armoedebestrijding, Sociale Economie en Grootstedenbeleid*)
- Federal Agency for Nuclear Control (*Federaal Agentschap voor Nucleaire Controle*)
- Federal Agency for Medicines and Health Products (*Federaal Agentschap voor Geneesmiddelen en Gezondheidsproducten*)
- Federal Agency for the Safety of the Food Chain (*Federaal Agentschap voor de Veiligheid van de Voedselketen*)
- Belgian Competition Authority (*Belgische Mededingingsautoriteit*)
- Data Protection Authority (*Gegevensbeschermingsautoriteit*)
- Financial Services and Markets Authority (*Autoriteit voor Financiële Diensten en Markten*)
- National Bank of Belgium (*Nationale Bank van België*)
- Belgian Audit Oversight Board (*College van toezicht op de bedrijfsrevisoren*)
- the authorities referred to in Section 85 of the Belgian Law of 18 September 2017 on the prevention of money laundering and terrorist financing and on the restriction of the use of cash;
- National Safety Commission for the Supply and Distribution of Drinking Water (*Nationaal Comité voor de beveiliging van de levering en distributie van drinkwater*)
- Belgian Institute for Postal Services and Telecommunications (*Belgisch Instituut voor Postdiensten en telecommunicatie*)
- National Institute for Sickness and Disability Insurance (*Rijksinstituut voor ziekte- en invaliditeitsverzekering*);
- National Institute for the Social Security of the Self-Employed (*Rijksinstituut voor de Sociale Verzekeringen der Zelfstandigen*)
- National Employment Office (*Rijksdienst voor Arbeidsvoorziening*)
- National Social Security Office (*Rijksdienst voor Sociale Zekerheid*)
- Social Intelligence and Investigation Service (*Sociale Inlichtingen- en Opsporingsdienst*)
- Autonomous Anti-Fraud Coordination Service (*Dienst Coördinatie Antifraude, CAF*);
- Traffic management (*Verkeersleiding*).