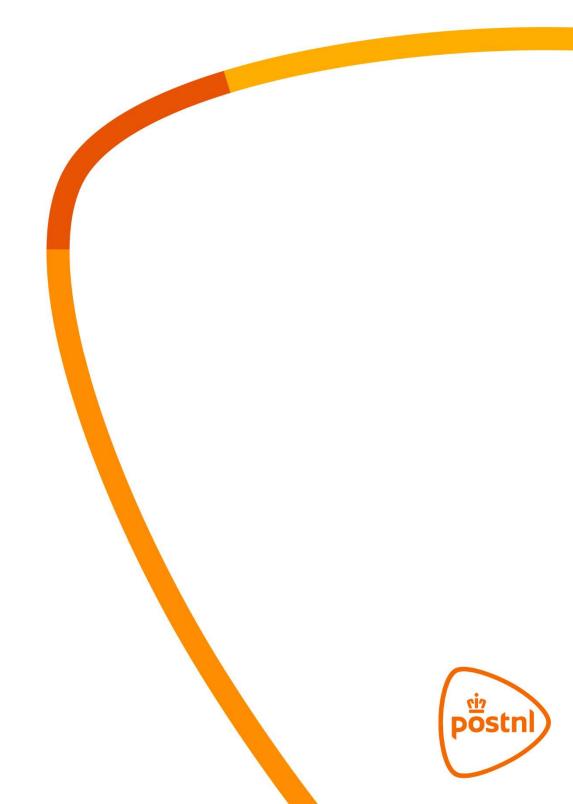
# Set of Guidelines for Suppliers

June 2025



# Introduction

In addition to the application of the Terms & Conditions, the Set of Guidelines for Suppliers is a concrete interpretation of the PostNL Business Principles and the OECD Guidelines.

PostNL considers good care for people and the environment important and wants to work towards this together with its suppliers. Therefore, acceptance of the Set of Guidelines for Suppliers is mandatory when concluding supplier contracts. The Set of Guidelines for Suppliers does not describe all possible topics but is intended to give direction to the most important areas of attention.

An important part of the OECD guidelines is about responsible supply chain management. As a supplier to PostNL, you are part of our value chain. That is why we expect you not only to have your environmental, social and governance (ESG) practices in order within your own organization, but also to take responsibility in your supply chain. You do this by ensuring that things are also properly arranged further down the chain.

# 1.1 Laws and certified management systems

# Legislation

You comply with all applicable laws and regulations, and in particular when it comes to hazardous substances, environmental performance and working conditions/facilities. In addition, you have all the necessary permits. If the (local) sector standards are stricter than the applicable legal requirements, these stricter sector standards will be applied. You pay your taxes and your (social) contributions.

#### Management system a certification

Various PostNL business units work according to management systems with an internationally recognized certificate. This concerns standards such as: quality assurance (ISO 9001), health and safety at work (ISO 45001), environmental care (ISO 14001) and standards and benchmarks in the field of diversity (such as the EU Diversity Charter), sustainable entrepreneurship and social employment. If your company has 50 employees or more, we would like to see you work (as much as possible) on the basis of these types of internationally recognized certificates.

#### Environmental, Social & Governance (ESG) practices

We want you to be proactive in implementing and maintaining socially responsible working conditions and to take care of the environment seriously, including by:

- collecting and assessing information on the environmental, health and safety impacts of your activities in a timely manner;
- setting measurable goals that you then also regularly assess;
- regularly monitoring and assessing progress towards your goals in improving your environmental performance and working conditions within your company.

If we enter into a contract with you, we may ask you to have your ESG performance assessed by organisations such as the MVO-Register foundation, Fira or Ecovadis. In that case, you share the results with us. Your results may be a reason to agree on specific improvement actions with you during the agreed contract period.

# 1.2 Relationship with suppliers and supply chain responsibility

We expect you to try to improve the social, environmental and ethical aspects of your activities as much as possible. In doing so, you also explicitly take responsibility for your supply chain and map out the ESG risks within it.

We are convinced that both our interest and yours benefit from complying with the OECD Guidelines. This is because they contribute to the continued existence and success of the business activities in the longer term.

We reserve the right to inspect all locations where the ordered products are manufactured or where services are performed, including subcontractors, factories and suppliers. This can take place before, during or after the production or fulfilment process.

# 1.3 Sub-suppliers, subcontractors and intermediairs

If you engage third parties (such as subcontractors), we may ask you for written permission in advance. We can attach conditions to this permission.

You always remain fully responsible for the implementation. In doing so, you ensure that your subcontractor adheres to all agreements we have made with you. You also record this in writing. This means, among other things, that you oblige your subcontractor to carry out the services himself and prohibit him from outsourcing the services to others again.

If you are mainly an intermediary as our supplier, in most cases you already use sub-suppliers (and sometimes also subcontractors). This extra step makes any risks less manageable for us. As an intermediary, you have to make the same effort towards your sub-suppliers as we do towards you. Clarity about the method you follow is very important here. This means, among other things, that you must be able to indicate who your sub-suppliers are. You must also be able to provide us with other information that is important about these suppliers. We reserve the right to visit your sub-suppliers unexpectedly. This can be done together with you, but sometimes also without you being there.

As an intermediary, you bear full final responsibility. You must guarantee that products or services that you have purchased from sub-suppliers comply with applicable laws and regulations and do not violate the OECD Guidelines. If you are in doubt about this, you can discuss this with us.

# 1.4 Monitoring and control

#### Information and notification

Upon our request, you send information about your performance on all points mentioned in this Set of Guidelines for Suppliers free of charge. The information you send us is correct, complete and timely. Upon our request, you let us know where each part of our order will be fulfilled. You give us (this can also be third parties) the right to check this. All the documentation we need to verify this should be available from your sub-suppliers, including, for example, test reports, internal control reports, inspection reports and evidence of other important measures.

Just as we protect information and property we receive from third parties, we expect you to do the same with respect to information and property you receive from third parties (see also 1.12).

#### Company visit at your company and any non-compliance

Depending on the risk category in which you are classified by us, we (or a designated third party) may come to your company to check whether you comply with our Set of Guidelines for Suppliers. It is possible that we or a third party appointed by us determine that you do not sufficiently adhere to these guidelines. If so, we will discuss together what remedial measures are needed so that you can comply with them. This also applies if you are not yet able to comply with the provisions of this Set of Guidelines for Suppliers. We would like to work with you to gain insight into your ESG performance. We will point out to our suppliers sustainable sourcing methods to ensure a sustainable supply chain. However, in all cases where we find that you knowingly do not comply with our Set of Guidelines for Suppliers, we have the right to immediately terminate our relationship and cancel pending orders. Of course, we will only do this if the facts are demonstrably serious enough. In such a case, you are not entitled to compensation.

# 1.5 Anti-corruption, subversion and anti-competition

If you (or you and others) find yourself in a certain position, you may not abuse it to give yourself or others unacceptable benefits (in the latter case, this is often done in exchange for a quid pro quo or favour to friends).

You may not pay or accept bribes to receive or give assignments, services, or financial or other benefits. You may not treat our employees extensively, invite them to expensive events/entertainment or offer expensive gifts if this may give you the impression that we owe you something afterwards. Our employees or people representing PostNL should not try to take advantage of business opportunities for themselves.

You do not undertake subversive or illegal activities, such as tax evasion, identity fraud, illegal power consumption, housing fraud, dubious housing, trade in illegal products, scams, money laundering or terrorist financing.

In the event that you are confronted with such activities, we expect you to report them immediately to the (local) police or in the Netherlands via the public website Meld Misdaad Anoniem (Report crime anonymously).

In the case of activities at PostNL, we also ask you to report this to our Audit & Security department (see article 1.6 Conflict of interest).

Furthermore, you will ensure (if possible) that other providers are not hindered or hindered from doing business (unless this is due to national or international restrictions).

You must immediately reject and report any attempt or opportunity to bribe or abuse of power (see also article 1.6).

# 1.6 Conflicting interests

You are obliged to report any transaction or relationship that leads/may lead to a conflict of interest to us. This also applies to non-compliance with our (policy) regulations and procedures that are known to you, the (possible) violation of applicable laws and regulations or any other possible abuses.

You can report this to your contact person at PostNL. If your contact person is part of the possible abuse, you can address his/her direct supervisor or alternatively you can contact the Audit & Security department via integriteit@postnl.nl or integrity@postnl.com (or integriteit@postnl.be if you work for PostNL Belgium). We will handle your report immediately and in strict confidence.

# 1.7 Working conditions

We expect you to respect the basic human rights as described in the OECD Guidelines and have been mentioned in the following provisions.

## Freedom of employment / humane treatment

We disapprove of all forms of forced labour and debt labour. You may not use forced, bonded, or involuntary prison labour. You or your supplier may not require employees to pay a security deposit or provide their identity documents. Employees must have the freedom to quit their jobs. A reasonable notice period may be applied in this regard. Physical or mental abuse and punishment, threats of physical abuse, sexual and other abuse are not allowed. This also applies to verbal abuse and other forms of intimidation (see also further under Discrimination and intimidation). All punitive measures must be recorded in writing.

#### Use of minors and child labour

We stand for good and social working conditions for everyone who works for us. We comply with the law, work according to the rules and our own PostNL Business Principles and expect the same from you and your sub-supplier or subcontractor. This also applies to the use of minors. The guidelines of UNICEF/ILO and the UN, as described in the 1989 United Nations Convention of the Rights of the Child must be followed. In all cases, local national labour laws apply at a minimum.

#### Freedom of association and the right to collective bargaining

We believe it is a basic right of employees that they can defend their interests together. You agree to this right and offer your employees the opportunity to make the choice to join an organisation of their choice (including trade unions) or to set up such an organisation. They do not have to ask you for permission to do so. If you hire an employee, you may not agree that he/she may not join a trade union or terminate an existing union membership. Furthermore, membership of a trade union may never be a reason for dismissal or (punitive) measures against the employee. You may not interfere with labour organizations, give them money or try to bring such organizations under your control.

To the extent that this applies according to laws and regulations and the employment relations and working methods that apply, you must allow the employee(s) to be represented by trade unions and other employee organizations. Through negotiations - directly or through an employers' association - you have to try to agree on the working conditions and employment terms.

# Fair remuneration

You, your sub-supplier or subcontractor, pay an employee for a normal working week at least the wage that applies according to the national standard, or - if higher - the wage according to the sectoral standard or collective labour agreement. Before an employee is hired, he/she must receive understandable written information about the salary to be received. After the employee has started, he/she receives a clear statement of the period worked for each payment of wages. No amounts may be deducted from wages if they are not required by national law, unless the employee has given their express consent.

## Working hours and overtime

Working hours (including overtime) must comply with national legislation or general industry standards if these provide more protection. Overtime is only allowed on a voluntary basis and must be paid or compensated in accordance with the agreement in national legislation or agreements in the relevant collective agreement.

#### Discrimination and harassment

Employees must be treated equally for their position or profession. Employees with equal positions, activities and experience levels receive equal pay. You may not discriminate or intimidate in any way in the position and/or profession. This applies, for example, to hiring, rewarding, training opportunities, promotion opportunities, extending or terminating the contract, starting the pension, etc.

Discrimination is making a difference on the basis of race, caste, national or social origin, colour, sex, marital status, age, disability, sexual orientation, trade union membership, language, religion, political opinion, property, birth or similar.

Intimidation is the act of creating fear in order to influence someone's behaviour. This can be fear of physical violence, but also, for example, of psychological violence, loss of status, social exclusion or violence against possessions.

#### Inclusion and diversity

Inclusivity is about creating an environment where everyone feels welcome, regardless of background, age, gender, sexuality, faith or other factors that make us unique.

Diversity is about hiring employees with different backgrounds, experiences, and perspectives. In an inclusive and diverse organization, everyone can participate. This promotes creativity, productivity and innovation. As a result, decision-making improves, people become more involved and they are happier when they can be themselves at work.

We expect you to value and respect inclusivity and diversity. We would prefer to see you include this in your policy.

#### Labour participation and distance to the labour market

Not everyone has equal opportunities on the labour market. Factors such as limited language skills, mental or physical limitations, long-term unemployment or other personal circumstances can significantly hinder access to employment. For certain groups, extra effort is therefore needed to make participation in the labour process possible. We expect you to actively work to promote this participation.

There are various (financial) schemes (in the Netherlands) for employing people with a distance to the labour market and there are various agencies that can help you with this.

#### Regular employment and employment contract

All work must be carried out according to local national legislation. You must comply with applicable laws and regulations in the field of labour and social security for all employees. The use of learning pathways (such as an internship or a Dutch BBL/BOL trajectory) without the aim of allowing people to learn things (in practice and/or theory) is not permitted.

You make an effort not to offer employees new temporary employment contracts all the time, but to work with permanent employment contracts as much as possible.

# Whistleblowers

We expect you to offer employees (including hired staff and interns) the opportunity to report possible wrongdoing. In addition, the report must not have any adverse consequences for the employee. Examples of negative consequences are: bullying, ignoring, discrimination, not giving or less salary, demotion, not giving a promotion, transfer or dismissal.

If you have 50 employees or more, we expect you to have an internal reporting procedure in place for this. According to this procedure, an employee can report to a manager or to a confidential advisor.

# 1.8 Health and Safety

We set high standards for your employee health and safety policy.

You make sure that the people who work for you know how to do their work and can and are allowed to do it. When employees call in sick, you have to respect that, without exerting pressure to go to work anyway.

If the work requires special (safety) training or certificates, make sure that your employees have followed these training courses.

Training courses that people follow are repeated if necessary. You also ensure that new or transferred employees also receive these training courses.

You keep all instructions, training and exercises in writing and can show them on request.

Your employees have free access to drinking water and clean sanitation. If applicable, they also have free access to equipment for the hygienic storage of food.

Do you also arrange housing for employees? Then you make sure that it is clean and safe and offers sufficient privacy. The housing must also provide the minimum basic needs and must comply with local laws and regulations.

## Health and safety at manufacturing and office sites

You ensure a safe, clean and healthy workplace for employees. The workplace must comply with all applicable laws and regulations. In doing so, you have to take into account the knowledge and dangers that are known within your sector. You try to limit any risks. Furthermore, you must take such measures to prevent accidents or injuries as much as possible. This applies to matters during work as well as to matters related to the work.

You take appropriate measures to protect the health and safety of employees. You can do this, for example, by offering personal protective equipment free of charge, providing sufficient first aid/emergency response facilities and good lighting, safety and climate systems. Your employees receive written safety instructions and/or regularly follow safety training. You repeat this for new or transferred employees. Evacuation drills are held regularly, but at least once a year. You keep all instructions, training and exercises in writing and can show them on request.

#### Health and safety in transport

You take measures to protect the health and safety of the people involved. You can do this, for example, by offering personal protective equipment free of charge. Your drivers will receive written safety instructions and/or undergo regular safety training. Preferably, they also follow extra driving skills training.

Hazardous substances must be transported in Europe according to the rules of the ADR. The ADR is a European treaty for the transport of dangerous goods by road. The ADR includes requirements on:

- Hazard classification of various dangerous goods
- How to transport dangerous goods
- The requirements for packaging
- Rules for shipping, including the documents needed and the use of labels

If you are involved in the transport of hazardous substances, you also provide ADR training for the people involved. When you transport hazardous substances outside Europe, you do so in accordance with the national and international regulations applicable there.

#### Road safety

We want to actively contribute to safe transport. That is why we ask you:

- maintain your vehicles carefully and regularly to ensure optimal safety;
- ensure that safety devices function properly and are used (correctly) (e.g. helmet, protective/reflective clothing, seat belt, (daytime running) lights, blind spot mirrors, camera
- that you preferably have the employees who drive for you follow a road safety training.

#### Accidents and damage

We want you or your supplier or sub-supplier to immediately report damage caused to others while carrying out work to your contact person at PostNL. If for any reason this is not possible, you can also contact PostNL Security via telephone number +31 88 868 61 12 or by e-mail via security@postnl.nl.

## Incidents, accidents and injuries

We want you to immediately report incidents (accidents and/or injuries) that occur during the work you perform for us to your contact person at PostNL. This also applies to illness, doctor's visits, hospitalization or death that may be the result of the work. If reporting is not possible for any reason, you can also contact PostNL Security via telephone number +31 88 868 61 12 or by e-mail via security@postnl.nl.

#### 1.9 Environment and hazardous substances

#### **Environment**

We expect you to comply with applicable laws and regulations regarding the protection of the environment. In addition, we expect you to take measures to protect the environment, in the broadest sense of the word. In doing so, you will work as much as possible in accordance with internationally agreed goals on climate change and biodiversity.

You take a proactive attitude towards the environment. Where possible, you will be innovative in optimizing your activities if they are harmful to the environment. You should think of the following topics:

#### CO<sub>2</sub> emissions

Global warming is largely caused by greenhouse gases, such as CO2. We support the Paris Climate Agreement to limit global warming. That is why we also expect you to work on structurally reducing the consumption of fossil fuels (such as gas, oil, coal or diesel) and limiting your electricity consumption. Where possible, you encourage the generation of energy (and storage) based on renewable sources (such as the use of solar energy, wind power, biogas, hydrogen or hydropower). This allows you to limit your CO2 emissions.

It would be nice if you could provide us with information about your CO<sub>2</sub> emissions on request. If you are one of the larger SME's (Small or medium-sized enterprises), we expect you to be able to provide us with that information.

Are you larger than SME? Then we expect you to also publish your CO2 emissions, for example through the Carbon Disclosure Project (see also: CDP: Turning Transparency to Action). Set CO2 reduction targets, for example by means of Science Based Targets (see also: Ambitious corporate climate action - Science Based Targets Initiative). Preferably, you can provide us with information on your CO2 emissions, broken down by the part of products and/or services that we purchase from you, upon request.

For your transport, we expect you to choose, as much as is economically feasible, the most fuel-efficient and least environmentally harmful option available. This applies to both the vehicle and the fuel that is refuelled. Think for example of transport based on electric transport. And if the latest Euro standard is not (yet) possible, refuelling with biofuels such as HVO.

We expect you to explain to your drivers how to drive economically and environmentally consciously.

#### Pollution prevention

You can demonstrate that you are always improving your environmental performance in a variety of areas, for example by reducing your emissions, noise or waste. You reduce your dependence on natural resources and any environmentally harmful substances. You do this by drawing up an effective improvement program with clear goals and the period within which you want to achieve those goals.

#### Engineering

If you develop products, you can achieve significant environmental gains when (re)designing. You achieve this by taking the environmental impact into account during the development process – in collaboration between customer, designer and producer. Within the circular economy, this is also called the 10R model (see also our webpage Procurement Policy | PostNL).

#### Waste

For all your industrial waste, you ensure responsible collection, storage, transport and processing in accordance with applicable laws and regulations. This applies in particular to hazardous (commercial) waste. You will collect and dispose of your waste separately as much as economically possible in order to reuse the materials as much as possible.

#### European permitted materials/goods

If you supply products to us, you make sure that the delivered goods are produced in accordance with all applicable (environmental) laws and regulations. All goods you supply to us must be approved for admission to the European Union and/or the country of destination.

#### Water

Climate change and increasing water use increase the chance that water will become scarce. To prevent this, we need to be more aware of how we use water. Our suppliers in the chain play an important role in this. We ask you to improve and reduce water use where possible. This can be done, for example, through more efficient production, the collection and use of rainwater and (the purification and) reuse of wastewater. Think for example of washing your vehicles in car washes with a closed water collection and cleaning system.

# 1.10 Biodiversity, land conversion and deforestation

If you produce, purchase or invest, this should not cause forests to disappear (deforestation) or to change pieces of land in such a way that their (natural) properties disappear (land conversion). Ecosystems should also not be disturbed in such a way that it has a significant impact on biodiversity.

By land conversion we mean the change from a natural ecosystem to another land use or a radical change in the species composition of the natural ecosystem, its structure or function.

By deforestation we mean the loss of natural forest by cutting it down to turn it into agricultural land (for example for a plantation). But we also consider (long term) weakening a forest or transforming land into something other than a forest as deforestation.

By biodiversity we mean all kinds of different forms of life on earth. Biodiversity is about the number of different species of life, their genetic differences and the interaction between the species within complex ecosystems.

We expect you (or your supplier) not to carry out any activities that cause land to be converted, trees to be felled or to have a major negative impact on biodiversity.

We prefer that you, as a supplier, actively work towards a sustainable supply chain while maintaining healthy ecosystems.

# 1.11 Transparency

We expect you to be open about your activities.

If you are a larger SME (Small or medium-sized enterprise) supplier, we expect you to have a policy that states how you do business sustainably. This is called the ESG policy, where ESG stands for Environmental, Social & Governance. We prefer that you regularly make a report about your sustainable activities and share it with others, for example via your website.

By having a good report on your ESG efforts, we and others (for example your customers or your suppliers) can discuss this with you. This gives you the opportunity to adjust and improve your policy.

For large companies, there is the Global Reporting Initiative in an international context, where companies can get information on how they can report on ESG and join the GRI Community.

For Dutch companies, the Transparency Benchmark of the Ministry of Economic Affairs provides information on how they can report on their ESG activities.

It is good if you also report publicly on your sustainability ambition. Larger companies are already obliged to do so according to the EU CSRD guidelines (Corporate Sustainable Reporting Directive).

If you do not fall under the CSRD obligation, the VSME standard is a good way to report on sustainability. The VSME standard (Voluntary Sustainability Reporting Standards for SMEs) has been introduced by the EU as an accessible alternative to the CSRD. As the name suggests, it is a voluntary sustainability reporting standard, specially developed for smaller and medium-sized companies.

We encourage you to have your ESG performance assessed and recorded by independent organisations such as the MVO Register, Fira or Ecovadis. For a part of our suppliers this is mandatory.

# 1.12 Privacy, technology, and information security

You handle our mail and parcels or the information about them carefully, discreetly and as agreed. This applies to collection, processing and delivery. Our senders and receivers must trust that this is done with the utmost care. You treat information that has been communicated to you confidentially as such. You never disclose information about addresses or other personal data.

PostNL is subject to the NIS2 law, which means that we are held responsible for the cyber security of our supply chain. As our supplier, you must therefore take sufficient information security measures to ensure that your systems are resilient to cyber attacks. We may ask you to provide insight into these measures. If you don't meet our requirements, we'll work with you to make improvements. In this way, we ensure a safe chain together.

If you use technology that collects and uses data, we want you to do it very carefully. Data must be handled in accordance with the EU General Data Protection Regulation (GDPR).

# 1.13 Group procedures

We have described group procedures for many of the topics listed. For more information about this, please consult PostNL's Governance-Integrity page.

# 1.14 Glossary - management systems

#### ISO 9001

ISO 9001 is an internationally recognized standard for setting up and certifying a quality management system. This describes the way in which an organization complies with the applicable legal regulations and quality requirements of its customers. It also describes how the organization is making efforts to increase customer satisfaction by improving performance.

#### ISO 14001

ISO 14001 is an internationally recognized standard for setting up and certifying an environmental management system. The aim is to improve environmental performance and reduce harmful environmental impacts.

#### ISO 26000

ISO 26000 is an international guideline for starting with an Environmental, Social & Governance (ESG) policy in an organization. The guideline is based on 7 principles:

- 1. Responsibility
- 2. Transparency
- 3. Ethical behaviour
- 4. Respecting the interests of stakeholders
- 5. Respecting laws and regulations
- 6. Respect for international standards, treaties and codes of conduct
- 7. Respect for human rights

However, ISO 26000 does not set any requirements and is therefore not suitable and not intended to certify you. Nevertheless, more and more organizations want to demonstrate that they apply ISO 26000. That is why the NEN Standards Committee on Social Responsibility has developed an ISO 26000 self-declaration (Code of practice NPR 9026).

For more information about the ISO 26000 self-declaration see:

https://www.nen.nl/en/publicatieplatform-mvo-zelfverklaring-iso-26000

For more information on ISO 26000 see:

https://www.iso.org/iso-26000-social-responsibility.html

https://iso26000.info/

#### ISO 27001

ISO 27001 is a globally recognized standard in the field of information security. The standard describes how information security should be handled in processes. The aim is to safeguard the confidentiality, availability and integrity of information. This includes protecting personal and/or company data and protecting against hackers and burglary.

For more information about ISO 27001 see: https://www.iso.org/standard/27001

#### ISO 45001

ISO 45001 is the successor to OHSAS 18001 and is the new internationally recognized standard for setting up and certifying an OHS management system. This will make it possible to minimise the safety and health risks of workers during their work. The term ARBO is largely replaced by health and safety at work (G&VW). Internationally, this is called "Occupational Health and Safety" (OH&S).

For more information, see: www.iso.org/iso-45001-occupational-health-and-safety.html

#### **OECD Guidelines**

See: https://www.oecdguidelines.nl/oecd-guidelines/a/all-about-the-oecd-general-information

#### **SA 8000**

The SA 8000 standard of the human rights organization Social Accountability International (SAI) aims to ensure just and decent working conditions within supply chains. SA 8000 is based on international standards for working conditions as described in the conventions of the International Labour Organisation (ILO), the Universal Declaration of Human Rights and the Convention on the Rights of the Child. SA 8000 covers topics such as child labour, forced labour, health and safety, freedom of association and the right to collective bargaining, discrimination, discipline, working hours, pay and management systems. For more information, see www.sa-intl.org.

## UN Convention on the Rights of the Child (UNICEF)

https://www.unicef.org/child-rights-convention/convention-text www.ohchr.org/EN/ProfessionalInterest/Pages/CRC.aspx

# Questions?

Contact us via inkoopenservices@postnl.nl

