

REGULATIONS GOVERNING THE SUSPICION OF WRONGDOING TNO 2024

1 July 2024

Disclaimer: the translation of these Regulations into the English language was prepared with the utmost care. In all cases where the English version might divert from the original Dutch version, the Dutch version shall be decisive.

PROVISIONS

General provisions

- Article 1. Definitions
Article 2. Confidentiality

Protection of parties involved

- Article 3. Information, advice, and support
Article 4. Presumption of innocence
Article 5. Protection against detriment
Article 6. Protection against detriment in case of disclosure

Internal reporting procedure

- Article 7. Reporting a Suspicion of wrongdoing
Article 8. Handling of the Report
Article 9. Setting up and informing about the investigation
Article 10. Conducting the investigation
Article 11. Position statement on a final investigation report
Article 12. Submitting an objection with the Executive Board

External report

- Article 13. Reporting to an External Authority

The Integrity Reporting Centre

- Article 14. Integrity Reporting Centre

Recording and reporting

- Article 15. Recording of Reports
Article 16. Annual Report

Final provisions

- Article 17. Competent court
Article 18. Publication
Article 19. Entry into force

GENERAL PROVISIONS

Article 1. DEFINITIONS

In these Regulations, the following definitions apply:

- 1.1. Defendant:** the person against whose actions the Report is directed, being a natural person or TNO as a legal entity;
- 1.2. Concerned Third Person:** a third person who is connected with a Reporting person and who could suffer a detriment by TNO or a person or organisation with which the Reporting person is otherwise connected in a Work-related context, or a legal entity that the Reporting person owns, works for or is otherwise connected with through work;
- 1.3. Facilitator:** a natural or legal person who advises a Reporting person in the reporting process in a Work-related context and whose advice is confidential;
- 1.4. External authority:** the authorities designated as competent to take cognisance of a Report under Article 2c of the Act. These are:
- the Netherlands Authority for Consumers and Markets (ACM);
 - the Dutch Authority for the Financial Markets (AFM);
 - the Data Protection Authority (AP);
 - De Nederlandsche Bank N.V. (DNB);
 - the Dutch Whistleblowers Authority;
 - the Health and Youth Care Inspectorate (IGJ);
 - the Dutch Healthcare Authority (NZA);
 - The Authority for Nuclear Safety and Radiation Protection (ANVS)

- organisations and administrative bodies, or units thereof, designated by an order in council or a ministerial regulation;

1.5. Officer: as referred to in Article 2, paragraph 2 under e of the Act;

1.6. Dutch Whistleblowers Authority: as referred to in Article 3 of the Act;

1.7. Integrity Officer: the Employee appointed as such by the Executive Board;

1.8. Manager: the Employee who on behalf of TNO (i) directly manages the Reporting person or (ii) directly manages the Manager of the Reporting person or (iii) manages a Unit or a department of the Services Organisation (MD);

1.9. MD: Managing Director of a Unit or department of the Services Organisation of TNO;

1.10. Employee: a person who performs or has performed work in the service of TNO under a civil-law employment contract or an appointment under public-law, or a person who otherwise performs or has performed work at TNO other than through an employment contract or an appointment;

1.11. Reporting person: a natural person who, in the context of his work-related activities, reports a Suspicion of wrongdoing in accordance with Article 7 of the Regulations or discloses it in accordance with Article 6 of the Regulations. A Reporting person does include, among others, a shareholder, job applicant, and anyone working under the supervision and direction of contractors, subcontractors, or suppliers;

1.12. Report: the report of a Suspicion of wrongdoing;

1.13. Integrity Reporting Centre: the entity charged with receiving, handling, and taking a position (in accordance with Article 11 of the Regulations) in relation to a Report, and the investigation as defined in Article 14 paragraph 2 of the Regulations;

1.14. NCCRI: Netherlands Code of Conduct for Research Integrity;

1.15 Works Council: the works council of TNO;

1.16. Investigator: the person to whom the Integrity Reporting Centre assigns the investigation of the Suspicion of wrongdoing;

1.17. Regulations: these Regulations governing the Suspicion of wrongdoing TNO 2024;

1.18. Directive: Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (OJEU 2019, L 305);

1.19. Executive Board: TNO Executive Board;

1.20. Supervisory Board: TNO Supervisory Board;

1.21. Breach of Union law¹: an act or omission which:

- is unlawful and relates to the Union acts and areas falling within the material scope referred to in Article 2 of the Directive, or
- defeats the objects or the purpose of the rules in Union acts and areas falling within the material scope referred to in Article 2 of the Directive;

1.22. Suspicion of wrongdoing: a suspicion by a Reporting person that there is wrongdoing within TNO, or at another organisation, if he² came into contact with that organisation through his work for TNO, insofar as the suspicion is based on reasonable grounds arising from the knowledge the Reporting person has gained at TNO or arising from the knowledge the Reporting person has gained through his work at another company or

¹ See Appendix 1 for examples of issues in the context of violations of Union law. This appendix also concerns the exposition of the subjects meant by

"falling within the material scope referred to in Article 2 of the Directive" referred to in this Article 1.21(a) and (b)."

² Wherever 'he'/'his' appears in these Regulations, it can also be read as 'she'/'her' or 'them'/'their'.

another organisation.

Wrongdoing is defined as:

- a. a Breach or risk of a Breach of Union law or
- b. An act or omission with regard to which the public interest is at stake in connection with:
 - 1° a breach or risk of a breach of a statutory regulation or internal rules that impose a specific obligation which apply to TNO by virtue of a statutory regulation or which have been adopted by TNO, such as the scientific or business integrity standards from the NCCRI or the TNO code, or
 - 2° a risk to public health, public safety or the environment or omission that jeopardises the proper functioning of the public services or an undertaking as a result of improper conduct or omission.

The public interest is in any event at stake if the act or omission affects more than just personal interests and is either part of a pattern or structural in nature, or is serious or broad in scope;

1.23. Confidential Counsellor: internal confidential counsellor appointed by the Executive Board to act as such (acting in accordance with the 'Methodology of Decentralised Confidential Counsellors and Central Confidential Counsellors'), or an external confidential counsellor made available by the occupational health and safety service used by TNO;

1.24. Work-related context: future, current or past work-related activities through which, regardless of the nature of that work, persons may obtain information about wrongdoing and whereby those persons may face detriment as referred to in Article 17da of the Act if they were to report such information;

1.25. Act: the Dutch Whistleblower Protection Act.

Article 2. CONFIDENTIALITY

2.1. Careful handling of information. TNO will ensure that the information about a Report is stored in such a way that it can only be accessed physically and digitally by those involved in handling the Report. TNO takes into account applicable privacy legislation and regulations.

2.2. Confidentiality by Reporting person and Defendant. The Reporting person and the Defendant will give due regard to care and confidentiality in relation to the Report, the procedure of the Report, and matters arising from the Report. This does not interfere with seeking legal assistance by the Reporting person and the Defendant at their own costs.

2.3. Confidentiality observed by persons involved. No one involved in the submission and handling of the Report shall disclose the identity of the Reporting person and the Defendant, except to those for whom it is necessary. Those involved will treat the Report confidentially. If a statutory regulation requires the disclosure of the Reporting person's identity, the Reporting person or the Defendant will be informed in advance, unless such information could jeopardise the related investigation or legal proceedings.

PROTECTION OF PARTIES INVOLVED

Article 3. INFORMATION, ADVICE, AND SUPPORT

3.1. Advice for the Reporting person. For information and advice when reporting a Suspicion of wrongdoing, a Reporting person may:

- (a) consult a Confidential Counsellor in confidence;
- (b) through the Integrity Reporting Centre, request a legal counsel from Corporate Legal & Compliance for information on the Regulations;
- (c) consult in confidence the advisory department of the Dutch Whistleblowers Authority referred to in Article 3a of the Act.

3.2. Advice for the Defendant. For information and advice, a Defendant may:

- (a) consult a Confidential Counsellor in confidence;
- (b) through the Integrity Reporting Centre, request a legal counsel from Corporate Legal & Compliance for information on the Regulations;
- (c) inform his manager in connection with the Report.

3.3. Advice for Executive Board and Supervisory Board. The Executive Board and the Supervisory Board may request advice from the Integrity Officer, a Confidential Counsellor, or a legal counsel in connection with a Report.

3.4. Advice for a Concerned Third Person. A Concerned Third Person may consult the advisory department of the Dutch Whistleblowers Authority referred to in Article 3a of the Act in confidence.

Article 4. PRESUMPTION OF INNOCENCE

4.1. Principle of innocence. TNO assumes the principle of innocence. This means that the Defendant is presumed innocent until it has been established by adequate evidence that the Defendant is guilty of wrongdoing.

4.2. Request for investigation by Defendant. As a result of a Report, a Defendant may himself make a request for investigation to the Integrity Reporting Centre. The Integrity Reporting Centre will decide whether to grant the request or reject it with reasons.

Article 5. PROTECTION AGAINST DETRIMENT

5.1. No adverse effect on legal status.

A Reporting person, the Facilitator, a Concerned Third Person and the Integrity Reporting Centre that has reasonable grounds to believe that the reported information about the Suspicion of wrongdoing is correct, will enjoy protection against detriment during and after the handling of a Report.

Detriment, whether or not a threat of or attempt thereto, is understood to mean at least:

- a. dismissal or suspension;
- b. a fine as referred to in Article 650 of Book 7 of the Civil Code;
- c. demotion;
- d. withholding promotion;
- e. a negative assessment;
- f. a written reprimand;
- g. transfer to another location;
- h. discrimination;
- i. intimidation, bullying or exclusion;
- j. defamation; and
- k. early termination of an agreement to provide goods or services.

Detriment also includes a threat of or attempt to cause detriment.

5.2. Taking protective measures. TNO will make an effort to prevent detriment due to a Report. The Integrity Reporting Centre will approach the Reporting person and, if deemed necessary, the Facilitator and a Concerned Third Person in order to take protective measures. The aim is to take such measures in consultation with the Reporting person, the Facilitator, and a Concerned Third Person. In accordance with Article 3 of these Regulations the Reporting person may approach a Confidential Counsellor for information, advice, and support in consultations on protective measures.

5.3. In case of incorrect behaviour of Reporting person. If the Reporting person does not follow this Procedure or there are indications to that effect, or if there are indications that the Reporting person has not complied with standards from the TNO code prior to or while following this Procedure, this behaviour may be subject to investigation. However, an investigation into this cannot be launched without advice from the Integrity Reporting Centre and a decision by the Executive Board (subject to decisions by the Supervisory Board).

5.4. Measures in the absence of reasonable grounds. If it appears that the Reporting person has no reasonable grounds to believe that the reported information about the Suspicion of wrongdoing is correct, TNO retains the right to take legal measures against the Reporting person.

Article 6. PROTECTION AGAINST DETRIMENT THROUGH DISCLOSURE

6.1. Conditions. The protection against detriment in accordance with Article 5 of these Regulations also applies during and after disclosure of a Suspicion of wrongdoing by the Reporting person, under the following conditions:

- a. the Reporting person has reasonable grounds to believe that the reported information about the Suspicion of wrongdoing is correct at the time of disclosure;
- b. the Reporting person made a report to TNO and/or an External Authority prior to disclosure; and
- c. the Reporting person has reasonable grounds, based on information referred to in Article 9.5 of the Regulations, to believe that insufficient progress has been made in the investigation.

6.2. Imminent or real danger. A Reporting person must likewise not suffer detriment during and after disclosure of a Suspicion of wrongdoing if he has reasonable grounds to believe that:

- a. the wrongdoing constitutes an imminent or manifest danger to the public interest;
- b. there is a risk of detriment in reporting to a competent authority or other

competent body; or
c. there is a low prospect of the wrongdoing being addressed effectively.

6.3. Persons. The aforementioned under paragraphs 1 and 2 also applies to a Facilitator, a Concerned Third Person, and the Integrity Reporting Centre.

INTERNAL REPORTING PROCEDURE

Article 7. REPORTING A SUSPICION OF WRONGDOING

7.1. Who to report to. A Reporting person can, personally or through the Confidential Counsellor, report a Suspicion of wrongdoing to the Integrity Reporting Centre.

7.2. Reporting method. A Report can be made in the following ways:
a. in writing;
b. orally by telephone or other audio messaging systems, or
c. upon request of the Reporting person within a reasonable period in a face-to-face conversation at a location.

7.3. Recording an oral report. If the choice is made to submit a Report orally (on-site or otherwise), it will be recorded either by making a recording of the interview in a durable and retrievable form, or by a complete and accurate written record of the interview. In the case of a recording of an interview, the Reporting person must give prior consent. If a written record of the interview is prepared, the Reporting person will be given the opportunity to check it, correct it, and sign it to indicate agreement.

7.4. Anonymous reporting. If the Report is made through a Confidential Counsellor, the Reporting person may instruct the Confidential Counsellor not to disclose the identity of the Reporting person. In case of such an anonymous Report, all correspondence regarding the Report between the Integrity Reporting Centre and the Reporting person will go through the Confidential Counsellor. A Reporting person may revoke his request not to disclose his identity during the handling of the Report.

7.5. Confirmation of receipt of Report. The Integrity Reporting Centre will record in writing the date on which a Report was received and confirm receipt to the Reporting person within seven days at the latest.

7.6 Informing the Executive Board and Supervisory Board. The Integrity Reporting Centre will inform the Executive Board of the receipt and nature of the Report, unless one or more Executive Board members are involved in the Report.

If one or more members of the Executive Board are involved and the Integrity Reporting Centre deems the Report admissible on the basis of Article 8, the Supervisory Board will be informed accordingly and the Integrity Reporting Centre will also keep the Supervisory Board informed of the progress of the handling of the Report. The Supervisory Board will also be sent the position statement and what the follow-up will be. If the urgency of the situation to which the Report relates so requires in the opinion of the Executive Board (or the Supervisory Board), the Executive Board (or the Supervisory Board) may take immediate action. The Executive Board (or the Supervisory Board) will seek advice on this from the Integrity Reporting Centre.

Article 8. HANDLING OF THE REPORT

8.1. Admissibility check by the Integrity Reporting Centre. In the event of a Report, an admissibility test will be conducted by the Integrity Reporting Centre. The Integrity Reporting Centre conducts an admissibility test based on:

- the definition of a Suspicion of wrongdoing;
- whether the Report is sufficiently specific;
- previous or ongoing investigation into the same issue;
- the knowledge that appropriate measures have already been taken;
- the facts about which there is reasonable certainty;
- whether the Report fits within this Procedure, in relation to the External Complaint Procedure and the Individual Complaint Procedure.

If, based on its admissibility test, the Integrity Reporting Centre considers that there is no Suspicion of wrongdoing (and declares it inadmissible for that reason), but sees an organisational interest in taking up the issue, the Integrity Reporting Centre may determine how to deal with it.

8.2. Criminal offences. Based on its admissibility assessment, the Integrity Reporting Centre may forward the Report to administrative bodies or services charged with criminal investigation. The Reporting person will be informed accordingly.

8.3. Judgement of admissibility. The Integrity Reporting Centre will take a position on the admissibility of the Report within three weeks from the date of the Report and confirm this in writing to the Reporting person.

8.4. Clarification of the Report. The Integrity Reporting Centre may ask the Reporting person for clarification of the Report. If the clarification could have a significant impact on the Report, the Integrity Reporting Centre may suspend the deadline referred to in Article 8.3. In the case of an anonymous Report, the Reporting person will be informed by the Confidential Counsellor if the clarification could possibly lead to identification of the Reporting person.

Article 9. SETTING UP AND INFORMING ABOUT THE INVESTIGATION

9.1. Investigation. The Integrity Reporting Centre may conduct further investigations to reach an assessment of the Report.

9.2. Guarantee of independence. If an investigation is launched, it will be conducted by Investigators who are sufficiently independent and impartial. This means at least that they are in no way involved in the Suspicion of wrongdoing.

9.3. Informing about investigation and investigation assignment. The Integrity Reporting Centre will inform the Reporting person, the Defendant, and the Manager about the launch of the investigation. They will receive the investigation assignment from the Integrity Reporting Centre unless, in the opinion of the Integrity Reporting Centre, there are serious objections to this.

9.4. Classified information. If it is expected that the Investigators may have to deal with classified documents, this will be taken into account when selecting the Investigators.

9.5. Deadline. No later than 3 months after sending the confirmation of receipt, the Integrity Reporting Centre will inform the Reporting person and the Defendant about:

- the assessment of the Report and, to the extent that they are applicable, about:
- the measures planned or taken by the Manager as a follow-up to the Report in accordance with Article 11.3; and
- the reasons for that follow-up.

If the Report cannot be assessed within 3 months, the Reporting person and the Defendant will be informed accordingly and a term will be given for when the position on the Report can be expected.

Article 10. CONDUCT OF THE INVESTIGATION

10.1. Hearing. In any case, the Investigators will give the Reporting person and the Defendant the opportunity to be heard. In addition, the Investigators may also hear others if they consider it relevant to the investigation.

10.2. Inspecting relevant documents and correspondence. The Investigators may, with due regard for classified information³ within TNO, inspect and request all documents and correspondence they reasonably consider necessary to conduct the investigation.

10.3. Right of reply. The Investigators will draw up a draft investigation report and in any case give the Reporting person and the Defendant the opportunity to respond to the factual findings of the draft investigation report or a partial copy if the investigation is broader than the Report, unless there are serious objections to this.

10.4. Investigation report. The Investigators will then prepare a draft investigation report and share it with the Integrity Reporting Centre. The Integrity Reporting Centre will be given the opportunity to ask additional questions where necessary about the draft investigation report based on the investigation assignment. The Investigators will then deliver the final investigation report to the Integrity Reporting Centre.

3. In accordance with the 2013 Civil Service Information Security (Classified Information) Regulations Decree (VIRBI 2013) and its successors.

Article 11. POSITION STATEMENT ON A FINAL INVESTIGATION REPORT

11.1. Position statement following investigation. The Integrity Reporting Centre will take a position within three weeks of receiving the Investigators' investigation report. The Reporting person, any Defendant, the Manager, and the Executive Board will receive the position statement and a copy of the final investigation report or a partial copy if the investigation is broader than the Report, unless there are serious objections to this.

11.2. Content of position statement. A position statement drawn up by the Integrity Reporting Centre will at least include a consideration of the investigation report. If applicable, a position statement may also include recommendations for follow-up action.

11.3. Follow-up to position statement. Within four weeks after receiving the position statement, the Manager will inform the Integrity Reporting Centre and the Executive Board of any follow-up to the position statement. If the Suspicion of wrongdoing relates to another Unit or Services Organization in which the Reporting person is employed, a person other than the Manager may perform the aforementioned actions. That person can also be informed as referred to in Articles 9.3 and 11.1.

11.4. Copy of message to External Authority. If, as a result of the investigation report, the Integrity Reporting Centre informs an External Authority, it will consult the Executive Board on this if necessary and send the Reporting person and the Defendant a copy of this message, unless there are serious objections to this.

Article 12. SUBMITTING AN OBJECTION WITH THE EXECUTIVE BOARD

12.1. Submitting an objection with the Executive Board. The Reporting person may submit an objection with the Executive Board within 10 working days after the sending of, and if the Reporting person disagrees with:

- the inadmissibility judgement of the Integrity Reporting Centre, or
- the position statement of the Integrity Reporting Centre.

12.2. Confirmation of objection. In the event of an objection being submitted with the Executive Board, the secretary of the Executive Board will send a confirmation of receipt to the Reporting person within seven days at the latest. The Executive Board may ask the Reporting person for clarification of the objection.

12.3 Informing Integrity Reporting Centre and Defendant. The secretary of the Executive Board will inform the Integrity Reporting Centre about the objection. The Integrity Reporting Centre will inform any Defendant.

12.4. Deadline for decision on objection. With regard to the objection, based on paragraph 1 of this Article 12, the Executive Board has eight weeks to reach a decision. The period starts from the day the objection is sent by the Reporting person. The Executive Board may extend this deadline, stating sound reasons.

12.5 Provision of information. To handle the objection, the Integrity Reporting Centre will provide all information deemed relevant to that end by the Executive Board.

EXTERNAL REPORT

Article 13. REPORTING TO AN EXTERNAL AUTHORITY

A Reporting person, the Facilitator, a Concerned Third Person, and the Integrity Reporting Centre may report a Suspicion of wrongdoing externally to an External Authority.

THE INTEGRITY REPORTING CENTRE

Article 14. INTEGRITY REPORTING CENTRE

14.1. Composition of Integrity Reporting Centre. The Integrity Reporting Centre consists of at least an external chair, an external deputy chair, and two members. The Integrity Reporting Centre is assisted by the Integrity Officer and can obtain support from a legal counsel. The permanent chair is an external expert and is appointed by the Executive Board with the approval of the Works Council.

14.2. Investigation on request. At the request of the Executive Board or Supervisory Board, the Integrity Reporting Centre can also supervise an investigation into a Suspicion of wrongdoing (i.e. investigations without a prior Report to the Integrity Reporting Centre). In this case, it will always

inform the Executive Board in advance, unless one or more Executive Board members are involved.

RECORDING AND REPORTING

Article 15. RECORDING OF REPORTS

TNO will keep a register of any Report received, in accordance with the due diligence requirements laid down in Article 2 of these Regulations. In addition to the above, the Officer will annually inform the Executive Board and the Works Council of the number of anonymous reports and the nature of these reports.

Article 16. ANNUAL REPORT

Based on the Regulations, the annual report will state:

- the number of Reports of Suspicion of wrongdoing;
- the number of Reports declared inadmissible by the Integrity Reporting Centre;
- the number of investigations supervised by the Integrity Reporting Centre;
- the number of objection proceedings initiated.

FINAL PROVISIONS

Article 17. COMPETENT COURT

These Regulations are governed by Dutch law. If a dispute arises in relation to or as a result of these Regulations that cannot be resolved by those involved, it will be submitted exclusively to the competent court in The Hague.

Article 18. PUBLICATION

TNO will ensure that these Regulations are published on the intranet and made public on the relevant TNO websites.

Article 19. ENTRY INTO FORCE

These Regulations replace the Regulations governing the Suspicion of wrongdoing 2019 and the Addendum to the 2019 Regulations on the Suspicion of wrongdoing. These Regulations will enter into force on 1 July 2024.

Appendix 1

Breach of Union law

A Report may be about a breach of Union law. These are rules laid down in a European regulation or directive. The Directive specifies the subjects that European legislation should cover, such as:

- government contracts;
- financial services, products and markets, prevention of money laundering and terrorist financing;
- product safety and product compliance;
- transport safety;
- protection of the environment;
- 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;
- infringements harming the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union;
- Internal market infringements (as referred to in Article 26(2) of the Treaty on the Functioning of the European Union).