



Answering  
tomorrow's  
challenges  
today

# Ecorys Whistleblowing Policy

## Purpose

The purpose of this Whistleblowing Policy (the “Policy”) is to provide you with support and guidelines to report misconducts which have occurred or seem very likely to occur in our organization without the risk of being subject for retaliation.

This Policy and our whistleblowing reporting channels are important tools for reducing risks and maintaining trust in our company and operations by enabling us to detect and act adequately at an early stage.

All Ecorys employees have a duty to be aware of the contents of this Policy and any updates to it and to comply therewith.

## Who can report?

This Policy applies to Ecorys employees and other stakeholders including partners, clients, suppliers, collaborators and sub-consultants who have obtained information about misconducts in a future, present or past work-related context.

In addition, the following persons who are or have been in a work-related context with us can report misconduct, including but not limited to the persons with the status of:

- trainees and students
- persons subject for recruitment and former employees
- volunteers
- shareholders
- other persons in a work-related context

## When to blow the whistle?

You can report misconducts when a misconduct becomes apparent or when you suspect potential misconduct. A “misconduct” means an act or omission occurred (or most likely to occur) in our organization which is considered as harmful to the public interest, or breach or a risk of a breach of law which you have received knowledge of in a work-related context.

Reporting can also be made in case you have received knowledge of acts or omissions which are deemed unlawful and constitute a breach, including but not limited to laws regarding health and safety, environmental protection, public funds, etc. and criminal offences as well as breach of EU orders or local laws implementing EU directives, or National Laws e.g. regarding public procurement.

The subject of the misconduct must be either Ecorys as an institution, or individual Ecorys employees, officers, directors, board members, etc.

The misconducts which you disclose must be in the public interest. Public interest is at stake when there is a (risk) of a breach of the statutory regulations and internal rules. This means it must affect more than only personal interest. Examples of the reportable matters are:

- **Breach or violation of law**

This could be severe or repeated breach of National law, including but not limited to National laws regarding health and safety, environmental protection, public funds, etc. and criminal offences as well as breach of EU orders or local laws implementing EU directives or National laws, e.g. regarding public procurement.

- **Breach of the Ecorys Code of Conduct and Business Ethics, our values and other internal policies**

Any breach of our self-defined rules and values is important to report as it may cause serious damage to Ecorys' reputation and businesses. Examples of such breach would be improper giving or receiving of gifts, offering or receiving facilitation payments, accepting remuneration which prejudices Ecorys' independent judgement as well as intentional disregard of internal mandate.

- **Discrimination and harassment**

Whether being against age, disability, race (including colour, national or ethnic origin or immigrant status), sex, pregnancy, marital or relationship status, family responsibilities, sexual orientation, gender identity or intersex status.

- **Misbehaviour regarding accounting and auditing**

This kind of conduct would include crimes such as embezzlement, fraud, forgery and theft or other types of inappropriate financial practices that may cast doubt on Ecorys' accounts, financial report, internal controls or auditing practices.

- **Deliberate professional misconduct**

Such misconduct would be falsification of data, plagiarism and intentional disregard of good standards of performance of which it is likely to result in personal injury, property damage or financial loss for Ecorys or a third party.

Misconducts not breaching the public interest such as but not limited to dissatisfaction with the terms of employment, office rules, difficulties in (internal and external) cooperation and disagreement on professional solutions should not be reported through the Ecorys whistleblowing channels, but are encouraged to be reported internally to Ecorys management at the appropriate level and/or Human Resources, and/or Ecorys persons of trust (or the equivalent function), if applicable.

## How to report?

If you have reasonable grounds to believe that a misconduct has been made, we encourage you to report the matter immediately through our whistleblowing channels.

You do not need proof for your suspicion, but you do however need to have reasonable cause to assume that your information is true at the time of reporting, and you need to act in good faith. Allegations should not be made with the malicious intent to cause harm.

A report can be provided via the [whistleblowing reporting form](#) or by calling one of the following numbers:

- for Belgium +3223202943
- for the Netherlands +31104538401
- for United Kingdom +442039590350

You can also report in a form of a personal conversation by sending a meeting request to: [Whistleblowing@ecorys.com](mailto:Whistleblowing@ecorys.com).

You should provide as much detailed and relevant information in order for Ecorys to thoroughly investigate your report. It is possible to report anonymously, although this may make it more difficult to address your concerns as it might be impossible to inform you about the investigation, potential measures taken and the outcome.

Non-relevant information that is not related to the context of a misconduct should not be included in the report.

### **How is your report processed and by whom?**

Your report is received through internal whistleblower channels which are operated by Ecorys, and overseen by Ecorys' Compliance Manager.

The Ecorys Compliance Manager screens and considers all reports carefully and (i) assesses whether the report is unfounded and should not be further investigated (ii) gathers supplemental information if required to make a thorough assessment, (iii) performs a formal investigation of the reported misconduct.

The Ecorys Compliance Manager may need to involve experts and regional representatives to ensure that the necessary skills and local expertise is present to conduct an independent, professional and objective investigation.

The investigation is conducted in a confidential manner to the maximum extent consistent with a thorough and complete investigation.

If a report concerns the Ecorys Compliance Manager, the Ecorys General Counsel or a member of the Ecorys Board of Management, its submission will be referred to and handled by the chair of the Board of Management.

Reports about the chair of the Ecorys Board of Management are handled by the chair of the Ecorys Supervisory Board.

Reports about the chair or members of the Ecorys Supervisory Board are handled by an external lawyer.

A summary presentation of both investigated and unfounded reports is submitted annually to the Ecorys Audit and Compliance Committee of the Ecorys Supervisory Board.

### **What and when can I expect to hear from Ecorys?**

Once you have submitted a report, you receive confirmation of its receipt within seven days (if you have provided return contact details and confirmed that you would like to be informed of the progress of the investigation). Subsequently, Ecorys follows up as regularly as the specific report requires, informing you about any action taken by Ecorys to assess the accuracy of your report and, where relevant, to address the reported misconduct, including through actions such as an internal enquiry or investigation, prosecution, action for recovery of funds or closure of the investigation.

Within **three** months of your submission, you will receive substantive feedback on your report (if appropriate) with information about any actions envisaged or taken by Ecorys.

### **Is the subject of my report informed of it?**

Ecorys employees that are subject to a formal investigation because of your report are informed appropriately. Such information takes due consideration to the confidential nature of your report and does not compromise the investigation.

### **How is my report and its information data handled?**

The only individuals with access to data in the internal whistleblowing database are the Ecorys General Counsel, the Ecorys Compliance Manager and - in exceptional cases - external lawyers.

Collection and processing of data in internal whistleblowing channels and any subsequent investigations follow applicable legislation and principles of proportionality and reasonable measures, further information can be found in the [Ecorys whistleblowing privacy notice](#).

During investigation of your report, data is only processed by individuals necessary for the successful conclusion of the investigation. All individuals involved in an investigation sign confidentiality agreement, and all data processed by any such individual is anonymised.

Reports are archived in the internal whistleblowing database as soon as the investigation is closed.

If the case is transferred to the authorities, the information will be kept until the authorities have closed the case.

### **How am I protected against retaliation?**

Ecorys will not accept any kind of retaliation or unfair treatment of you because of your report, provided it is submitted in good faith and that you have reasonable grounds for believing that the information reported is true and accurate. This means that any Ecorys employee who engages in retaliation such as discharge, demotion, suspension, threats, harassment or any manner of discrimination against you, whether directly or indirectly, or anyone who encourages others to do so, may be subject to disciplinary action, including if necessary, termination of employment.

If you believe that you have been retaliated against for reporting or participating in an investigation, including threats or attempts of the same, you should immediately report such

perceived retaliation to the Ecorys Compliance Manager. All such attempts of retaliation will also be investigated confidentially to the maximum extent possible. However, protection is not eligible for those utilising the Ecorys whistleblower channels to knowingly submit a report containing misleading or false concerns or allegations.

### **Reporting to national authorities**

Except internal reporting, you may also decide to report externally to designated authorities, depending on the subject-matter of the report. Such authorities have an obligation to provide an external channel for reporting of certain misconducts, where there is a public interest.

### **Effective Date**

This policy has been approved by the Ecorys Supervisory Board on 6 December 2023.

### **Policy Review**

This policy will be reviewed as needed, based on the regulatory landscape. Any changes to the policy will be communicated to all employees, partners, clients, suppliers, collaborators and sub-consultants as necessary.

Rotterdam, December 2023

Ecorys Board of Management