



MARINE
CONTRACTORS

COMPLIANCE REPORTING POLICY

13. COMPLIANCE REPORTING POLICY





What do we mean by reporting?

Reporting means raising concerns about suspected misconduct, or about feeling uncomfortable with the behavior of a colleague or third party. Misconduct includes any type of illegal behavior and violations of HMC's Code of Conduct and compliance policies.

Why is reporting important?

HMC wants to establish a safe and healthy work environment where HMC employees feel empowered to do the right thing.

At HMC we encourage speaking up as we greatly value honesty and transparency. We actively create an environment in which every person feels free to report all types of suspected misconduct, without fear of retaliation.

HMC relies on your good judgment to comply with the law, to act with integrity and to safeguard the company's reputation – in every situation. If you have a concern, speak up!

WHICH CONCERNS CAN I REPORT?

You can report all concerns regarding any form of (suspected) misconduct or unwanted behavior. Examples of (possible) misconduct or unwanted behavior are:

- A criminal offence or violation of law.
- A violation of HMC's Code of Conduct, internal policies and/or procedures.
- Fraud against HMC.
- Giving or receiving a bribe.
- Disclosure of confidential information.
- A violation of Human Rights.
- Threats to the environment.
- A threat to someone's health or safety.
- Drug or alcohol abuse.
- Dishonesty or unethical behavior.
- Harassment (sexual or otherwise).
- Aggressive behavior and/or violence.
- Bullying.
- Discrimination.

Who can report?

All employees of HMC Holding SE and all its subsidiaries. "Employee" in this policy means:

- (a) all individuals who have (or have had) an employment contract with HMC.
- (b) all individuals who otherwise carry out (or have carried out) work for HMC.

Which concerns can I report?

You are encouraged to raise any other concern by using this policy if you feel this is appropriate, even if the concern is not listed on the left. Any reports of misconduct should be supported by relevant information and submitted in good faith. An employee does not need to be certain that misconduct has taken place before speaking up.

Who can I ask for advice?

HMC has appointed Confidential Counselors ("vertrouwenspersonen") with whom we can discuss our concerns in confidence. If explicitly requested by you, the Confidential Counsellor may inform the Reporting Officer to take the matter further. In that case, a report will be submitted. You can find more information about this, as well as the contact details of the Confidential Counselors on the Ethics & Compliance intranet site.

Who should I report to?

1. As a general principle, the first person to approach when raising a concern is your manager or supervisor. If you are part of fleet crew, you can contact your VMT.
2. However, if for any reason the above does not feel appropriate, you can file a report to the Reporting Officer. The contact details of the Reporting Officer can be found on the Ethics & Compliance intranet site.

Can I remain anonymous?

At HMC, we encourage an open culture and emphasize the importance of employees raising any concerns in an open manner. This is needed so we can assess, investigate and gather additional information.

However, if you have serious objections to openly raise concerns and wish to remain anonymous, HMC will use all reasonable efforts to ensure anonymity. You can find more information on how to report anonymously on the Ethics & Compliance intranet site.

How do I file a report?

We encourage all employees to put reports in writing. This way we can generate a clear understanding of the issues. However, reports can also be submitted orally. You can find the contact details of the Reporting Officer on the Ethics & Compliance website.

How will my report be handled?

HMC takes every report of suspicions of possible misconduct seriously. After submitting a report you will receive a confirmation of receipt of the report.

The Reporting Officer, or someone appointed by him, will carry out an initial assessment to determine how the report should be followed up. The report will be investigated where appropriate. Where possible, HMC will inform you of the outcome of this assessment and may request additional information from you at this time.

HMC intends to give you an indication of how the report is being dealt with within two weeks from the receipt of the initial report. This includes, for example, the expected timeframe, the results of the

investigation and any other actions taken in response. However, the need for confidentiality, privacy and other considerations may prevent HMC from giving you details regarding the investigation. Any information shared with you about the investigation must be treated as confidential.

HMC cannot guarantee an outcome that you expect or desire. However, HMC is committed to dealing with your genuine concerns fairly and appropriately.

How will I be protected?

No employee who in good faith raises a concern involving matters covered by this policy will suffer harassment, retaliation or any other adverse (employment) consequences as a result of raising a concern. HMC will not tolerate any form of threat or

retaliation, and will take (disciplinary) action against relevant co-workers or managers where appropriate.

An employee who believes he or she has been penalized because of the employee's status as a reporter of suspected misconduct or due to participation in the investigation of a report is encouraged to immediately report such conduct to his or her manager, the Reporting Officer or the Confidential Counselor to allow HMC to take appropriate remedial measures.

HMC may only take disciplinary actions if HMC concludes that a report has not been made in good faith, e.g. because false allegations have been made knowingly, improperly, maliciously, or for personal financial gain.

If it turns out that an HMC employee has been personally involved in suspected misconduct, reporting such misconduct does not exempt the employee from possible (disciplinary) actions by HMC or civil, criminal or regulatory liability. In its actions, the company will, however, at all times take into consideration that the employee has voluntarily and in good faith reported the suspicions of misconduct through this policy.

Reporting outside HMC

We are expected to report our concerns internally. However, in special circumstances it may be appropriate to report outside HMC. In this case we can report to the Institute for Whistleblowers (Huis voor klokkenluiders). This is applicable when raising "Suspicions involving the Public Interest", which are

suspicious concerning the welfare of the general society. These reports should meet the following criteria:

- i. Suspicious that are well-founded, arising from knowledge acquired by us as an HMC employee, or as an employee within another company or organization.

AND

- ii. Suspicious of improper actions that cause:

- violation of laws and regulations.
- threats to public health.
- threats to the safety of individuals.
- threats to the environment.
- threats to the proper functioning of a public service or a company.

External reporting of “Suspicious involving the Public Interest” may be appropriate if an internal report was not properly handled by HMC, or if the internal report could not be submitted in the first place. Reasons for this may be because of a legal reporting obligation, a present danger resulting in an important and urgent public interest, or a legitimate fear of retaliation. If we need to make an external report, we take into consideration the interests of all involved. Except in rare circumstances, reporting matters to the press or on social media is not appropriate or allowed.

Due to the potentially severe consequences of external reporting, you are encouraged to seek advice before reporting any concern outside HMC. You can do so with one of the Confidential Counselors. In the Netherlands, you can also consult the advisory department (afdeling advies) of the Institute for Whistleblowers (Huis voor Klokkenluiders).

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**Concerned
about
misconduct?**

“I feel
discriminated
or harrassed”

“I suspect
fraud has been
committed”

“I am worried
this gift is too
expensive”

“I was forced to
pay for something
I should not
have to pay for”

2

**Who can I
talk to?**

Reporting

Your manager,
supervisor or VMT
(fleet crew)

or

The Reporting Officer

or

In case of Suspicions
involving the Public
Interest', report to the
Institute of
Whistleblowers

Advice

Contact the
Confidential
Counselors

3

**How is my
report
handled?**

You will receive
a confirmation

An initial
assessment
is done by the
Reporting Officer

Within two weeks,
you will receive an
indication of how
the report is being
dealt with