

Alliander Whistleblower Scheme

Scheme for employees of Alliander N.V. ("Alliander"), its subsidiaries in the Netherlands and its suppliers on dealing with suspected misconduct.



aLLiander

More information is available at www.alliander.nl

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1. Summary

The Whistleblower Scheme is a procedure allowing Alliander employees and other interested parties to report observations or suspicions of fraud, deception or another irregularity to the Fraud Reporting Point within Alliander, or, if the reporting person so wishes, externally to an independent third party¹ (see Article 2c of the Dutch Whistleblowers Authority Act).

Any report submitted to the Whistleblower Scheme Officer at the Fraud Reporting Point will be treated confidentially and with the utmost care. Suspected misconduct is understood to mean: suspected irregularities of a general, operational and/or financial nature, the consequences of which may include economic damage, unfair competition, environmental and health risks, wasting of taxpayers' money or reputational damage.

A case of public misconduct applies if the public interest is at stake as a result of an act or omission. In such situations the act or omission has one or more of the following characteristics:

1. It infringes the law or internal rules established by the employer on the basis of a legal provision;
2. It poses a risk to public health;
3. It poses a risk to the safety of persons;
4. It poses a risk of harm to the environment;

¹ See Annex 2 for contact details

5. The improper act or omission poses a risk to the organisation's ability to function effectively.

Suppliers or workers who are hired in externally and are not Alliander employees can also contact Alliander's Fraud Reporting Point if they observe or suspect fraud, deception or another irregularity.

When a report is submitted under the Whistleblower Scheme the reporting person is protected. This means that the identity of the reporting person and the content of the report must remain confidential. In addition, Alliander will not take any action whatsoever that adversely affects the position of the person who has reported suspected misconduct as a result of such reporting. This protection also applies to any persons who assist the reporting person. Reports may be submitted anonymously using the proton.me e-mail address (see Annex 2).

Personal data and all other information provided by a reporting person will be treated as strictly confidential. If the reporting person contacts the independent external third party, the latter will only make the information provided by the reporting person available to the Whistleblower Scheme Officer at Alliander's Fraud Reporting Point after obtaining express consent to do so from the reporting person.

The reporting person can obtain advice relating to whistleblowing free of charge from the Dutch Whistleblowers Authority ('Huis voor Klokkeluiders' (www.huisvoorklokkeluiders.nl)) if he/she has doubts about whether to submit a report and about his/her rights and obligations, or would like information on the protection enjoyed by reporting persons.

Scheme

The following chapters deal, in turn, with (2) legal protection, (3) the procedure, (4) periodic reporting and (5) entry into force.

2. Legal protection

Article 1

The purpose of the Whistleblower Scheme is to inform Alliander's own employees, as well as hired-in workers and suppliers, about how an observation or suspicion of fraud, deception or another irregularity can be brought to the attention of the Fraud Reporting Point within Alliander, what procedure is followed after receiving a report and how the reporting person is protected. The Whistleblower Scheme is intended to give employees and other interested parties confidence that they can submit reports safely and confidentially within Alliander. In addition, the scheme allows them to report suspected misconduct to an external party.

Article 2

The interests and/or position of a person who has reported suspected misconduct with due consideration for the provisions of this scheme, and of any persons who assist the reporting person, will not be adversely affected in any way whatsoever, tangibly or intangibly, as a result of such reporting. This is on the condition that:

- The reporting person has reasonable grounds to assume that the information reported about a breach or suspected misconduct is correct at the time the report is submitted;
- In addition to point a, prior to public disclosure of the information, the reporting person submitted a report and had reasonable grounds for doing so, as set out in Article 17^e of the Whistleblower Protection Act.

If the reporting person suspects that his/her interests have, or his/her position has, in fact been adversely affected as a result of submitting the report, it is up to Alliander to demonstrate that that is not the case.

Article 3

It is assumed that the reporting person is acting in good faith. If the contrary is proven, however, the abuse of the Whistleblower Scheme will be dealt with seriously. Such abuse may result in disciplinary measures.

Article 4

The scheme is not intended for:

- reporting personal complaints of employees or other interested parties about matters that affect them personally in connection with their work;
- reporting conscientious objections connected with the performance of ordinary business activities or;
- criticising policy choices made by the employer.

For matters such as those listed above the 'Spreek je uit' ('Speak out') policy has been drawn up within the company. One of the aims of this policy is to encourage employees to report matters and to give them an insight into reporting processes and procedures.



3. The procedure

Article 5

The following procedure is followed when dealing with suspected misconduct:

- a. Employees, suppliers and other interested parties can report suspected misconduct and/or other matters that contravene the Alliander Code of Conduct to the Whistleblower Scheme Officer² in the manner described above (see Annex 2 for contact details). If, in spite of the promise that the matter will be dealt with confidentially, the reporting person would prefer to involve an external party, he/she may contact Clifford Chance, the independent external third party. He/she also has the option of submitting a report anonymously by e-mail (see Annex 2 for contact details and information on anonymous reporting).
- b. If the report is submitted by telephone or through a voice messaging system, or the conversation takes place at an agreed location, the Whistleblower Scheme Officer will document the report by making a recording of the conversation in a durable and retrievable form or by making a complete and accurate transcript of the conversation. The prior consent of the reporting person will be required to record a conversation.
- c. The reporting person will be given the opportunity to check and rectify the transcript of a conversation, as referred to under point b above, and to indicate his/her agreement by signing it.
 1. The reporting person will be asked to provide (anonymously if he/she wishes) all the information known to him/her about the suspected misconduct, including information about the nature, time and location of the suspected misconduct, as well as the name(s) of the person(s) involved, (possible) witnesses to it and any evidence of

the suspected misconduct, such as documents, e-mails or voice recordings.

2. Everyone involved in reporting or investigating suspected misconduct or information about a breach is obliged to keep this information confidential.
 - a. Information of a confidential nature will in any case be considered to include information on the identity of a reporting person (if known, should the reporting person wish to remain anonymous) and the identity of the person to whom the misconduct is attributed or a person with whom that person is associated and information that can be traced back to these individuals, as well as information on a trade secret.
 - b. The identity of a reporting person and the information from which the reporting person's identity could be directly or indirectly deduced will not be disclosed without his/her consent.
 - c. If, within the context of an investigation by a competent authority or judicial proceedings, a legislative provision requires the identity of a reporting person to be disclosed, he/she will be notified of this in advance, unless this information could jeopardise the related investigation or judicial proceedings.
 - d. In the notification referred to under point c a reporting person will receive an explanation in writing of the reasons for disclosing the information on his/her identity.
3. An exception to the confidentiality obligation applies if a legislative provision or legal proceedings require(s) a person to disclose information or the need to disclose it arises from his/her responsibilities relating to the implementation of the Whistleblower Protection Act. In such cases the identity of the reporting person may be disclosed without his/her consent. The reporting person must be notified of this, with an indication of the reasons for such disclosure. Such notification is not necessary if the information would jeopardise the investigation or proceedings.

² Before submitting a report, employees and other interested parties can obtain information from the officer or the Dutch Whistleblowers Authority (www.huisvoorklokkenluiders.nl)

4. The employee may consult an advisor of his/her choice in confidence about suspected misconduct or information about a breach, for example a confidential counsellor or Clifford Chance, the independent external third party.
5. The Whistleblower Scheme Officer will inform the Board of Directors of the report and the approach to be taken for the investigation (if he/she considers this necessary). In the event of (a suspicion of) material misconduct or a material irregularity the Board of Directors will immediately inform the chair of the Supervisory Board. The Whistleblower Scheme Officer will keep the Board of Directors updated on the further course of the investigation (if he/she considers this necessary in view of the nature of the report). If a report relates to a member of Alliander's Board of Directors, the chair of the Supervisory Board will assume the role that in other cases is fulfilled by the Board of Directors. In such a case, where 'Board of Directors' appears in this scheme it should be understood to mean: 'the chair of the Supervisory Board'. In the event of such a report being submitted, the (other) members of the Board of Directors will not be involved in the procedure.
6. Depending on the nature of the report, the Whistleblower Scheme Officer will involve the most suitable internal or external person(s) to conduct a further investigation as (an) independent, impartial expert(s). Within this context, the – tangible and intangible – position of the reporting person will be handled in a careful (and well-considered) manner, taking the required confidentiality into account. The Whistleblower Scheme Officer will ensure that the investigation is carried out confidentially.
7. The independent external third party will determine whether the employee or other interested party(-ies) agree(s) to the relevant information being passed on to the Whistleblower Scheme Officer for the purposes of the further investigation. If the employee or other interested party(-ies) do(es) not agree to it being passed on, the independent external third party will investigate the report autonomously.

Article 6

Within the meaning of this scheme an independent external third party³ is any organisation or representative of an organisation – other than the Whistleblower Scheme Officer – to whom the employee or supplier reports suspected misconduct.

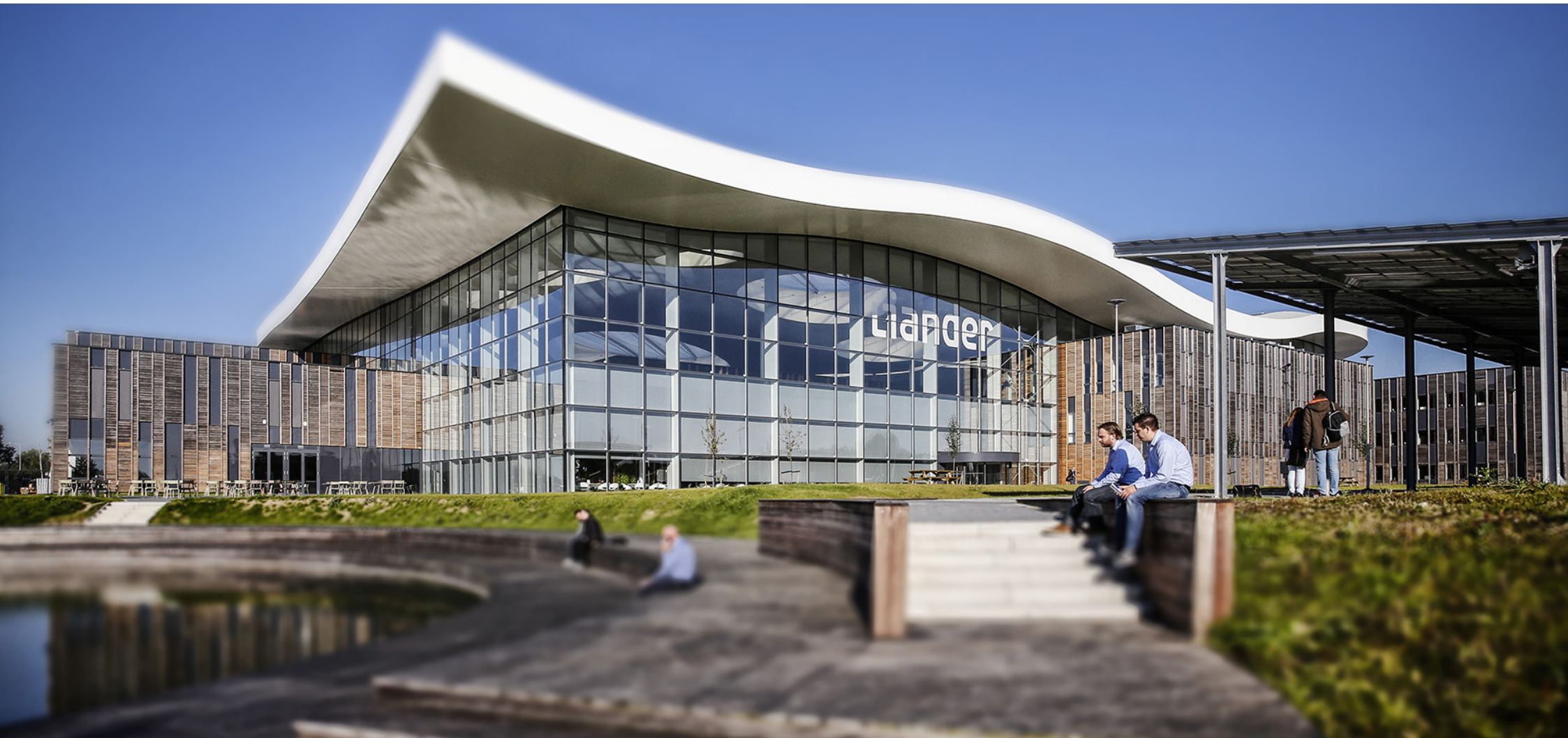
Article 7

1. The Whistleblower Scheme Officer or independent external third party will acknowledge receipt of the report to the reporting person in writing within 7 days, ensuring that confidentiality is maintained.
2. If the investigation takes more than four weeks, the reporting person will receive an interim update on the status of the investigation. During the investigation, contact will be maintained with the reporting person, if he/she so wishes, in a manner agreed between the investigator and the reporting person.
3. Within three months of the report being received the reporting person will be informed about the assessment of the report and, if applicable, how it is being followed up, unless this information could jeopardise the investigation or judicial proceedings or would breach a statutory confidentiality obligation. This period may be extended once by a further three months if there is sufficient justification for doing so.
4. Depending on the nature of the report, the reporting person will be informed about the outcome of the investigation by the Whistleblower Scheme Officer, the independent external third party or the investigator appointed by the Whistleblower Scheme Officer.
5. If the reporting person considers it necessary to do so, he/she may respond to this information, indicating whether he/she agrees or disagrees with the outcome of the investigation.
6. The Whistleblower Scheme Officer or independent external third party will monitor the progress of the investigation and ensure that Articles 7.1 and 1.2 are complied with at all times.

³ See Annex 2 for contact details.

7. The reporting person and the persons involved in the investigation will always treat the investigation report as confidential. No information will be supplied to third parties within or outside Alliander and its subsidiaries, unless the Whistleblower Scheme Officer consents to this.
8. After liaising with the reporting person, the Whistleblower Scheme Officer or independent external third party will notify the Board of Directors or, if applicable, the chair of the Supervisory Board of the outcome of the investigation and the reporting person's response to this, if he/she considers this necessary.

9. If the Whistleblower Scheme Officer has reported the results of the investigation and, in the reporting person's opinion, the report has not been sufficiently investigated, the reporting person may ask the Dutch Whistleblowers Authority for advice and, if necessary, ask it to conduct an additional investigation.



4. Periodic reporting

Article 8

1. The Whistleblower Scheme Officer will document a report of suspected misconduct and information about a breach, upon receipt, in a register created for this purpose. This information will be retained for the statutory retention period of 7 years.
2. Every six months the Whistleblower Scheme Officer will provide the Board of Directors and the Audit Committee with an overview of the reports received under the Whistleblower Scheme, of the outcomes of the investigations and of reporting persons' responses to these outcomes.
3. Every six months the independent external third party will inform the Supervisory Board's Audit Committee, if applicable via the Whistleblower Scheme Officer, of the reports he/she has received.





5. Entry into force

Article 9

1. This scheme will enter into force in September 2025 and will replace any previously published Whistleblower Schemes of Alliander.
2. This scheme has been adopted by the Board of Directors and has received the consent of the Works Council and the approval of the Supervisory Board.
3. This scheme may be cited as the 'Alliander Whistleblower Scheme'.
4. This scheme will be published on the Alliander website.

Annex 1 – Definitions

In this document, the terms below are understood as follows:

- Other interested party(-ies): suppliers, external workers and third parties who are not Alliander employees;
- Audit Committee: subcommittee of the Supervisory Board that operates in the areas set out in the Audit Committee Regulations (available on the Alliander website);
- Board of Directors: Alliander's Board of Directors;
- Supervisory Board: Alliander's Supervisory Board (see the Alliander website for the Supervisory Board Regulations);
- Subsidiary: any company that is a Dutch subsidiary, as referred to in Article 2:24a of the Dutch Civil Code, of Alliander N.V.;
- Whistleblower Scheme Officer: the Alliander employee who has been appointed by the Board of Directors to act in this capacity for Alliander and its subsidiaries;
- Independent external third party: the independent external third party, as referred to in Article 6, who has been appointed by the Board of Directors to act in this capacity for the company and its subsidiaries;
- Fraud Reporting Point: a unit within Internal Audit to which cases of suspected misconduct within Alliander can be reported;
- Manager: the employee's line manager;
- Reporting person: the employee or other interested party who submits a report, as referred to in this Whistleblower Scheme;
- Confidential counsellor: the company employee appointed to act in this capacity for Alliander and its subsidiaries;
- Chair of the Supervisory Board: the chair of Alliander's Supervisory Board;
- Employer: Alliander and its subsidiaries;
- Employee(s): the person(s) who is/are working for Alliander and/or its subsidiaries for a fixed term or an indefinite period, on an employed or hired-in basis.



Annex 2

Internal reporting

Employees who have observed or suspect fraud, deception or another irregularity should report this to:

Whistleblower Scheme Officer/Fraud Reporting Point:

Angela Strik-Kroon

☎ +31 (0)6 – 52 45 02 30

✉ Angela.Strik@alliander.com

Internal Audit Manager:

Arnoud Daan

☎ +31 (0)6 – 49 00 80 80

✉ Arnoud.Daan@alliander.com

External reporting

Anyone who suspects fraud, deception or another irregularity and does not wish to report this internally can contact the independent external third party under the Whistleblower Scheme

F. van de Bult, Clifford Chance

Droogbak 1a, 1013 GE Amsterdam

☎ +31 (0)20 – 711 9158

✉ Floris.vandeBult@CliffordChance.com

or his deputy:

R. de Jong, Clifford Chance

Droogbak 1a, 1013 GE Amsterdam

☎ +31 (0)20 – 711 9116

✉ Roel.deJong@CliffordChance.com

A report can also be submitted anonymously by e-mail, telephone or letter, for example. The following e-mail address can be used for this purpose:

InternalAudit_klokkenluider@proton.me.

alliander