

## **Nuon Energy Whistle Blower Regulation.**

### **1 Purpose**

The purpose of this regulation is to ensure that breaches of the law or of internal regulations of Nuon Energy (hereinafter Nuon) are avoided. In the event that breaches nevertheless occur, this regulation will ensure that they can be reported without negative consequences for the informant. This regulation serves as a procedural instruction for all parties professionally involved in handling whistle blowing cases.

### **2 Definitions**

The Vattenfall Compliance Committee:

The Vattenfall Group Compliance Committee

Employee:

Any employee – including managers and directors – of Nuon.

Incident:

An occasion that is reported via the whistle blowing function and which concerns a breach of the law or of Nuon's internal regulations (to the extent that such internal regulations aim at compliance with legal requirements).

Informant:

An Employee, consultant, contractor or supplier who uses the whistle blowing function.

Integrity Committee:

The Integrity Committee of the Business Group Benelux, acting as the local steering group for the whistle blowing function.

Ombudsman:

The external party who is responsible for receiving whistle blowing matters according to this regulation.

### **3 Scope**

This regulation is valid for all units and departments whose employees have an employment agreement with N.V. Nuon Energy or any of its subsidiaries. The whistle blowing function can also be used by employees (including managers), consultants, contractors and suppliers of the Vattenfall group, in cases that Dutch persons, Dutch activities and/or Dutch laws or regulations are involved. Employees, consultants, contractors and suppliers of Nuon's units in Germany are free to choose whether to contact the ombudsman in the Netherlands or the ombudsman of Vattenfall Germany.

### **4 The Meaning of Whistleblowing**

Whistleblowing is a procedure that is implemented by Nuon, in accordance with Group Instruction 56 of the Vattenfall Group, and which allows Informants to expose serious concerns - whether they are established or soundly perceived - that may result in:

- a) A breach of the law or of Nuon's internal regulations (to the extent that such internal regulations aim at compliance with legal requirements); or
- b) Serious harm to Nuon's activities by engaging its civil and criminal liability.

The main areas covered by the whistle blowing function are:

- a) Anti-corruption;
- b) Anti-trust;
- c) Matters related to procurement; and
- d) Other matters which are believed (by the Informant) to be criminal.

Nuon respects the rights of whistleblowers, i.e. individuals who report breaches of the law or serious breaches of Nuon's internal regulations to the Ombudsman, will be immune from any form of reprisal or recrimination as a result thereof.

### **5 Ombudsmen**

All Employees, consultants, contractors and suppliers ("Informants") who wish to report an Incident can contact one of Vattenfall's external Ombudsmen. It is recommended to contact the local Ombudsman for Nuon in situations that Nuon is involved.

Deputy ombudsmen are available in case of illness, vacation, etc.

The Ombudsmen are experienced external lawyers independent from Nuon. The Ombudsman and his/her deputies will always act in accordance with professional discretion. Communication with the Ombudsman and his deputies is possible in English as well as in Dutch.

Contact details for the local Ombudsman for Nuon and his deputies can be found on Nuonline (see: Gedragscode; Klokkenuidersregeling or Gedragscode; Code of Conduct; Whistleblowing). Contact details of local Ombudsmen for other Vattenfall entities can be found on the internal website of Vattenfall (see: HR – Culture & Strategy – Whistleblowing; Local whistleblowing information).

It is recommended that the Informant contacts the Ombudsman by telephone.

All information which the Ombudsman obtains from the Informant, including the Informant's personal data, shall be handled strictly confidential until the time when the Informant permits the information to be given to the Ombudsman's contact person. The Manager Compliance is the Ombudsman's contact person.

## **6 Contact of employees with ombudsman or internal departments**

Employees are recommended to contact the Ombudsman and the Compliance Department or the Internal Audit Department<sup>1</sup> on the basis of the following principles:

- a) For general advice on legal position and internal rules: Contact the Compliance Department (or the relevant line organisation or corporate functions);
- b) For self-reporting<sup>2</sup>: Contact the Compliance Department or the Internal Audit Department;
- c) For the reporting of other individuals or functions: Employees who do not want to contact the Internal Audit Department, should contact the Ombudsman.

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<sup>1</sup> More information on internal reporting is given in the the Nuon Code of Conduct (and its contact annex).

<sup>2</sup> Self-reporting is the reporting of an Incident by the breacher of the law or internal regulation him or herself.

## **7 Confidentiality and Personal Data**

The personal data and other information which the Ombudsman receives from the Informant shall – according to the professional discretion of lawyers – be handled strictly confidentially until the point when the Informant allows the Ombudsman to pass on all or part of this information to the Ombudsman's contact person.

It is prohibited for managers and all other Employees to attempt to determine the identity of the Informant in a whistle blowing matter.

## **8 Procedure for reporting, analysing and coordination**

1. The Ombudsman will receive and answer calls from Informants (preferably by telephone). For this purpose, the Ombudsmen will in principle react on the same day the call or message is received.
2. The Ombudsman will conduct a preliminary investigation incorporating an evaluation of the matter in relation to applicable legislation, internal regulations of Nuon as well as other circumstances, and report to the contact person.
3. If the matter is not an incident, the ombudsman will inform the Informant accordingly. If relevant, the Ombudsman will refer the Informant to the Compliance Department as regards compliance with Nuon's internal regulations. To the extent that the Informant gives his/her consent, the Ombudsman shall regularly report to the Manager Compliance all matters in which the Ombudsman has referred the Informant to the Compliance Department.
4. If the matter is a (potential) incident and to the extent that the Informant gives his/her consent, the Ombudsman shall report the matter to the Manager Compliance, in the latter's capacity of coordinator for the Integrity Committee, in order to check the information (if necessary, that is in most cases). In certain situations and only with the consent of the Informant, the Ombudsman will report the matter not to the Manager Compliance but to the Head of Internal Audit Nuon (see section 9.1 of this regulation).
5. If the Ombudsman finds it helpful in order to clarify the situation, a meeting can be arranged with the Informant without the participation of any representative from Nuon.

6. The Integrity Committee of Nuon is responsible for acting on the information that is received from the Ombudsman. This includes analysing the information and – if necessary after consultation with the Vattenfall Compliance Committee - proposing suitable measures to be taken as a consequence of the Incident.
7. In case of a proven Incident, the manager concerned shall be informed and be asked whether or not he agrees with the proposed measures of the Integrity Committee and/or the Vattenfall Compliance Committee.
8. The Integrity Committee will inform the Ombudsman of actions and measures taken.
9. The Ombudsman will give feedback to the Informant on the results of the analyses and measures taken.
10. During the whole procedure the Ombudsman will keep the Informant informed about the status and timelines of the procedure. If with permission of the Informant contact details of the Informant have been disclosed to the Manager Compliance, from then on the Manager Compliance instead of the Ombudsman will keep the Informant informed about the status and timelines of the remainder of the procedure.

## **9 Internal departments and committees involved**

### **9.1 Integrity Committee – Compliance Department – Internal Audit Department**

Within the framework of Group Instruction 56 of the Vattenfall Group regarding the Whistle Blower Function, Nuon's Integrity Committee acts as the Local Steering Group. This means that, the Integrity Committee of Nuon is responsible for receiving information on Incidents and acting on the information that is received from the local Ombudsman. The Integrity Committee consists of the Vice-President Corporate Affairs, the Vice-President HR and the Head of Internal Audit Nuon. The Manager Compliance is the secretary of the Integrity Committee.

In cases where the Integrity Committee deems itself unauthorized to handle an Incident, because it involves entities for which Nuon is not (managerially) responsible, the handling thereof will be delegated to the Head of Group Function Internal Audit, who can decide to transfer it to any of Vattenfall's local steering groups abroad or to the Vattenfall Compliance Committee directly.

The Manager Compliance acts as the coordinator for the Integrity Committee and as contact person for the local Ombudsman. The compliance department acts as contact address for the local Ombudsman.

The Ombudsman may contact the Head of Group Function Internal Audit instead of the Manager Compliance, in case of a (potential) Incident regarding a member of the Integrity Committee or the Management Board of the Business Group Benelux.

The Integrity Committee may assign the dealing with Incidents to the Internal Audit Department.

The local Ombudsman can be invited for a meeting with Nuon's Integrity Committee.

The Integrity Committee can also receive information on Incidents from other local steering groups in the Vattenfall Group or contact persons thereof, in case these Incidents were reported to local ombudsmen in other countries. This may be the case for Germany, but also for other countries where Vattenfall entities are established or active.

## **9.2 Vattenfall Group Compliance Committee**

The Manager Compliance will report regularly to the Vattenfall Group Compliance Committee. This Vattenfall Committee acts as a coordinating body for all Local Steering Groups. The Manager Compliance, as a representative of the Integrity Committee, will be a member of the Vattenfall Compliance Committee. Tasks, responsibilities and powers of the Vattenfall Compliance Committee are described in GI 56. One of the tasks of the Vattenfall Compliance Committee is to analyze all relevant whistle blowing cases.

## **9.3 Reporting to Head of Group Function Legal Affairs**

The Vattenfall Compliance Committee shall report to the Head of Group Function Legal Affairs if there has been any Incident, provided that the Vattenfall Compliance Committee does not find this to be unnecessary in a specific minor case. The reporting shall include a brief description of actions taken to handle the Incident.

The Vattenfall Compliance Committee shall furthermore report to the Head of Group Function Legal Affairs annually on an aggregated level. The annual reporting shall take

place after each calendar year and forms part of the report on Corporate Social Responsibility (the CSR report) of Vattenfall.

## **10 In Case of Violation**

Disciplinary action as a result of reported Incidents are decided upon by the line organisation, and in serious cases by the Senior Executive Vice-President BG Benelux. Managers and other Employees found responsible for a breach of this regulation – by investigating the identity of the Informant in a Whistle blowing matter or by taking disciplinary action against Employees applying the Whistle blowing Function or otherwise – will be held accountable. Depending on the nature of the breach, appropriate disciplinary action will be considered and taken against such managers and Employees.

## **11 Document Responsibility**

The Compliance Department is responsible for the validity and accessibility of this regulation.