

REPORTING PROCEDURE 'SPEAK UP'

KPN greatly values honesty, transparency and integrity. KPN actively creates a climate in which every person feels free to report all instances of suspected misconduct, without fear of retaliation. KPN requires all KPN employees to report any incidents of suspected misconduct or suspicions thereof; third parties are encouraged to do so. Misconduct includes amongst others fraud, unethical conduct or infringement of the law, regulations, the KPN business policies or the KPN Code of Conduct.

KPN assures that anyone reporting (suspicions of) misconduct will not experience negative consequences in his or her work or relationship with KPN.

KPN will treat all information received with regard to this reporting procedure in strict confidence. The privacy of both the whistleblower and the subject(s) in the reports will be protected. With regard to processing of personal data KPN complies with the applicable Dutch legislation namely 'Wet Bescherming Persoonsgegevens (WBP)'.

1. SCOPE & PURPOSE

1.1 This document describes the means by which reports of confirmed or suspected incidents of fraud and misconduct are handled.

1.2 This Reporting Procedure applies to all KPN employees, temporary or permanent ("KPN employees") and third parties.

2. SUSPICION OF MISCONDUCT OR FRAUD

2.1 Misconduct is behavior in which laws, regulations or KPN policies are violated.

2.2 Any KPN employee with a suspicion of misconduct as mentioned above, is obligated to report this. Third parties are encouraged to do so.

2.3 KPN employees may report these suspicions through their direct manager, the KPN Helpdesk Security, Compliance & Integrity or a KPN counselor. More information can be found on Team KPN and under section 4 below.

2.4 Misconduct can also be reported anonymously:

- I. By phone through the KPN SpeakUp Line;
- II. By internet through the KPN SpeakUp Line;
- III. By letter at the chairman of the supervisory board of KPN N.V.

For more details see section 4 below.

2.5 If the actual or suspected misconduct or irregularity pertains to the functioning of a member of the Board of Management, employees can report this directly to the chairman of the supervisory board.

2.6 Reports to the KPN Speak Up Line or the chairman of the supervisory board are anonymous, unless the employee explicitly gives his or her name. The SpeakUp Line is facilitated by an independent organization.

2.7 KPN employees who feel that their report is not handled sufficiently, or who feel that internal reporting cannot reasonably be asked of them, may report through the applicable external authority (e.g., the ‘Autoriteit Consument en Markt’ or the ‘Autoriteit Persoonsgegevens’ in The Netherlands). If you are unsure of the correct authority, you may contact the department Advice of the Netherlands ‘Huis voor Klokkenluiders’.

An external authority is in any case:

- a. an authority responsible for detection of criminal offences
- b. an authority that supervises compliance with laws and regulations
- c. any formal authority where a suspicion of misconduct may be reported

Failing an applicable authority, KPN employees may report through The Netherlands ‘[Huis voor Klokkenluiders](#)’. This possibility may be used when a public interest is at stake, such as:

- A (imminent) violation of the law, including a criminal offence;
- A (imminent) danger to public health;
- A (imminent) danger to the safety of persons;
- A (imminent) danger to the environment;
- A (imminent) danger for the functioning of a public service or company as a result of improper behavior or neglect;
- A (imminent) violation of rules other than laws and regulations;
- A (imminent) waste of public money;
- (an imminent) conscious withholding, destroying or manipulation of information with regard to above mentioned facts.

3. PROCESS

3.1. All reports received anonymously by telephone or internet through the KPN SpeakUp Line will be sent anonymous to the Chief Security Officer, the Chief Risk & Compliance Officer, and the Chief Auditor of KPN. Anonymous reports by letter addressed at the chairman of the supervisory board of KPN N.V. will also be sent to these officers. Reports in which the whistleblower uses his or her name will be sent with names to the assigned officers.

3.2 The Chief Security Officer evaluates and assess the information received, and determines which officer will handle the case and the appropriate course of action. The assigned officer reports on the outcome of the investigation to the Chief Security Officer who ensures documentation and reporting to the whistleblower and persons in charge within KPN.

3.3. The whistleblower receives an unique reporting number. The results of the investigation will always be shared with the whistleblower, unless the report is done anonymous by letter. An anonymous whistleblower by phone, can call back to the KPN SpeakUp Line a week after the reporting date to hear a reaction on his or her report by using the assigned reporting number. In case of an anonymous report by the official internet site of KPN SpeakUp Line the whistleblower can log in with his unique reporting number to read the reaction or follow up.

3.4 The Chief Security Officer can decide not to investigate a report. This can, amongst others, be the case when:

- a) There is insufficient information for an adequate investigation and if there is no possibility of obtaining further information;
- b) It is established that the report was made in bad faith.

3.5 When an investigation is done, both whistleblower and the accused have rights, and the investigation will be performed in compliance with 'the protocol for integrity investigations'. For KPN employees the protocol is available on TeamKPN, external parties can request for the protocol by sending an e-mail to securityhelpdesk@kpn.com.

3.6 The identity of all whistleblowers will be protected and KPN has a strict policy of non-retaliation against under this procedure with regard to reporting in good faith of misconduct or irregularities at KPN, another organization, or a third party as mentioned in article 2.6.

3.6.1 Retaliation in the sense of this policy includes measures taken without cause, such as:

- a. dismissal, other than by own request;
- b. early termination or non-extension of a temporary contract;
- c. refusal to convert a temporary contract into a permanent contract;
- d. imposing disciplinary measures;
- e. impose a gag order, refusal to use a workplace or other restraining order to the whistleblower or his or hers colleagues;
- f. switching the whistleblowers position and or title to a different function or department;
- g. undue extension or mitigation of tasks of the whistleblower, other than by request;

- h. the movement or transfer of the whistleblower, other than by request;
- i. refusal to move or transfer the whistleblower other than by request;
- j. undue change of working place or refusal to change it upon request;
- k. undue withholding salary increase, incidental rewards, bonuses, or additional reimbursements;
- l. undue withholding of promotion opportunities;
- m. undue refusal to accept sickness notice , or registration of this;
- n. decline vacation leave without cause;
- o. administer leave, other than by request.

3.6.2. It is also considered retaliation if there is reasonable ground to address the whistleblower on his or hers performance or take a disproportionate measure as mentioned in 3.6.1.

3.6.3. Should KPN take measures as mentioned in 3.6.1. shortly after the employee reported in good faith, KPN shall motivate why it considers the measure necessary and that the measure is not done in retaliation.

3.6.4. In addition to the above KPN will also ensure that managers and colleagues of the whistleblower will refrain from each and any form of retaliation. Retaliation includes in any event:

- a. Harassing, ignoring and exclusion of the whistleblower;
- b. Rendering unfunded or disproportional blame towards the whistleblowers functioning;
- c. impose a gag order, refusal to use a workplace or other restraining order to the whistleblower or his or hers colleagues;
- d. Intimidating or threatening the whistleblower.

3.6.5. KPN may take disciplinary measures against KPN employees guilty of retaliation.

3.7 This protection is applicable to those whistleblowers who follow this Reporting Procedure.

3.8 Even when the procedure has been followed correctly, there are two exceptions in which the whistleblowers protection cannot be guaranteed. These exceptions are:

- a) In cases where it is established that a report has been made in bad faith;
- b) When it becomes clear from the report that the whistleblower commits or has committed a crime.

4. CONTACT DETAILS

I. KPN Helpdesk Security, Compliance & Integrity

- Phone number for calls from The Netherlands: 0800 4040442
- Phone number for calls from abroad: +31 30 6588448
- E-mail address: securityhelpdesk@kpn.com

II. SpeakUp Line

KPN employees of KPN can report through:

Nr.	Country	Freephonenumber	URL	Access Code	Language Options		
					1	2	3
1	The Netherlands	0800 022 2931	https://www.speakupfeedback.eu/web/2avwus/nl	57660	Dutch	English	

The general website of SpeakUp is: <https://www.speakupfeedback.eu/web/2avwus>

Third parties can report through:

Nr.	Country	URL	Access Code	Language Options	
				Option1	Option2
1	The Netherlands	www.speakupfeedback.eu/web/5wudre/nl	70231	Dutch	English

III. Chairman of the supervisory board of KPN N.V.

The report by letter can be addressed to:

Chairman of the supervisory board of Koninklijke KPN N.V.
 p/a secretariaat Raad van Commissarissen KPN
 P.O Box 30000
 2500 GA The Hague
 The Netherlands

IV. Netherlands 'Huis voor Klokkeluiders'

The report can be addressed to info@huisvoorklokkeluiders.nl or call +31(0) 88 371 30 30