# INVESTIGATIONS PROTOCOL FOR HANDLING COMPLAINTS AND CONCERNS

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**Authors:** Manuella Appiah (ESG Manager) and Tijmen van de Leemkolk (General Counsel)
**Approved by:** Sunrock Works Councils and Executive Team

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# Purpose

Sunrock is committed to doing good in all aspects of our business. In everything we do, we strive to avoid causing harm and take action to prevent this. However, in situations where harm is caused or contributed to by Sunrock – including employees, management or contractors, we commit to remediating such harm and using the lessons learned to prevent such harm from recurring.
Sunrock can be alerted to complaints and concerns through a confidential form on our website, and by telephone or email. This protocol describes the actions to be taken after a complaint, concern or grievance (hereafter jointly referred to as **Complaint**) is received[1] and serves the following objectives:

- **Building Trust in the Speak-Up System.** Having an investigation protocol encourages employees and other stakeholders to report misconduct, with the understanding that their concerns will be taken seriously and investigated properly.
- **Ensuring Fair and Consistent Handling.** This protocol provides a standardised approach to investigating all cases, reducing bias and inconsistency. It clarifies roles, responsibilities, and timelines for investigators and decision-makers.
- **Protecting Whistleblowers and Accused Parties.** This protocol safeguards confidentiality and protects against retaliation. It ensures that accused individuals are treated fairly and given an opportunity to respond.
- **Supporting Legal and Regulatory Compliance.** This protocol supports Sunrock's compliance with:
    - the EU Whistleblower Directive and its local implementing regulations such as the Dutch Whistleblower Protection Act (Wbk), including requirements on internal handling, confidentiality, protection from detriment, and statutory timelines.
    - the effectiveness criteria for a grievance mechanism as set forth in the OECD Guidelines for Multinational Enterprises (OECD GL) and the UN Guiding Principles on Business and Human Rights (UNGPs).
- **Enabling Organisational Learning and Improvement.** This protocol identifies systemic issues or risks that need addressing and helps improve policies, culture, and controls based on investigation outcomes.

[1] Through any of the Sunrock speak-up channels: see https://sunrock.com/wp-content/uploads/2026/03/Sunrock-Speak-Up-Policy-1.pdf

# Governance

- The ESG Manager and General Counsel are designated as responsible persons within Sunrock for handling Complaints. They advise on the merits of Complaints, process, and legal compliance and oversee adherence to this protocol. They possess the required knowledge and Sunrock ensures that they receive periodic training on whistleblower frameworks, GDPR and business and human rights frameworks.

- The Sunrock Executive Team (represented by the CEO, CFO and COO) decides on the acceptance or dismissal of a Complaint, approves the investigation mandate and determines remedial or disciplinary action.

- Persons (internal or external) handling or involved with investigating Complaints act independently and impartially, apply the four-eyes principle and avoid conflicts of interests. They refrain from involvement with the case when they themselves are the subject of investigation.

- This protocol complements Sunrock's Speak-Up Policy and procedures with practical process steps.

- Sunrock will submit this protocol for works council consent in accordance with the Works Councils Act (WOR) before implementation or material changes.

# Complaints Handling Process

This Sunrock Investigation Protocol is based on the guidelines for internal investigations published by the Dutch Whistleblowers Authority.[2] It also takes into account the effectiveness criteria for grievance mechanisms as set forth by the OECD GL and UNGPs. During case handling, reference will be made, where appropriate, to the more comprehensive protocol of the Dutch Whistleblowers Authority. In addition, applicable local requirements concerning whistleblower protection in France and Germany will be duly observed.[3]

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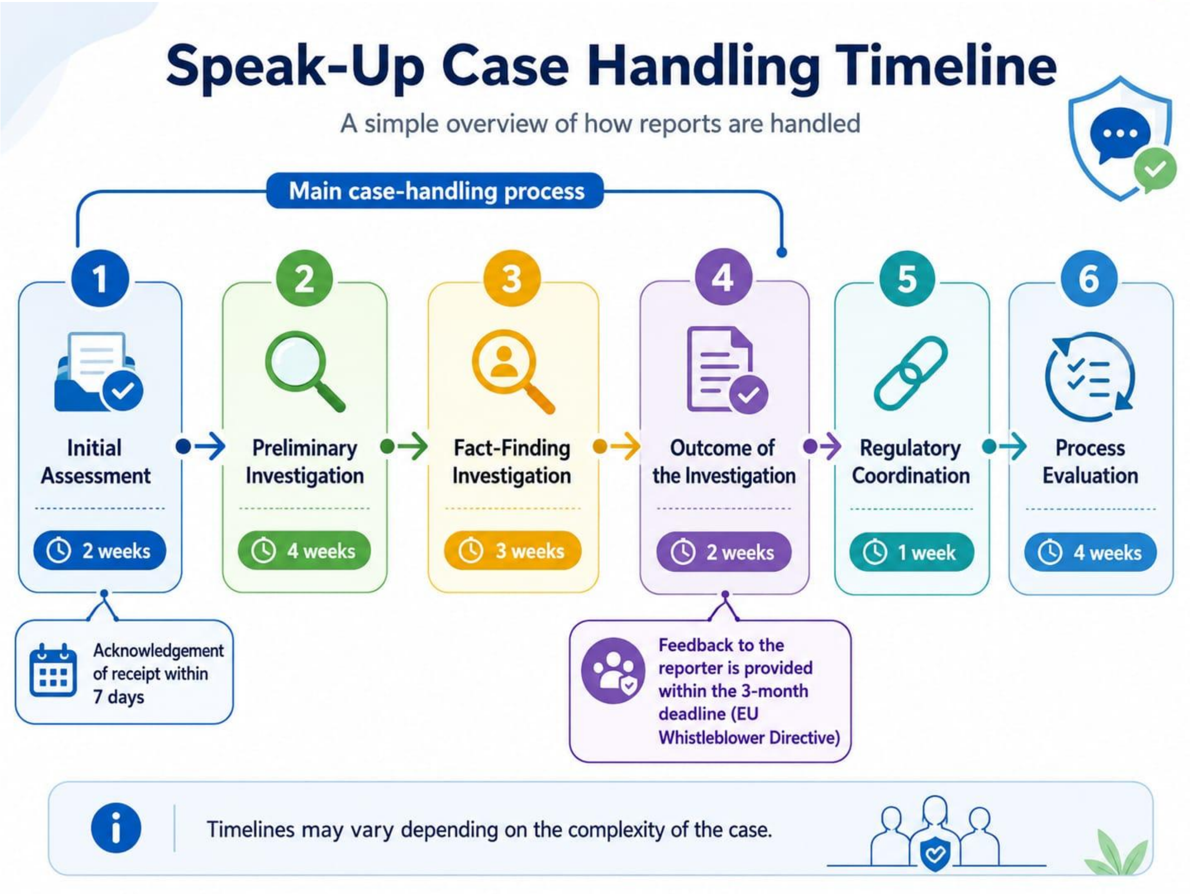
[2] https://www.huisvoorklokkenluiders.nl/site/binaries/site-content/collections/documents/2024/12/13/brochure-integrity-in-practice---internal-reporting/20241213+Brochure+HvK_Internal+Investigation+Eng+version_def.pdf

[3] For Quality, Health, Safety and Environment-related complaints, Sunrock has a separate handling protocol with expedited timelines to ensure a quicker resolution of such concerns. The handling of these concerns is coordinated by the Sunrock QHSE Manager.




## 1. Initial Assessment of the Report

1.1. After a concern, complaint or grievance (hereafter jointly referred to as Complaint) is received via the form on the Sunrock website or verbally by phone or in a confidential meeting, an acknowledgement of receipt will be sent to the reporter within seven (7) days by the ESG Manager or General Counsel. A copy of the report or a summary thereof will be included with the acknowledgement of receipt.

1.2. Any other person within Sunrock receiving a Complaint, whether verbally or in writing, is required to forward it to the ESG Manager and General Counsel without undue delay, unless there are serious ground not to do so, such as where the ESG Manager or General Counsel themselves are subject of the report.[4]

[4] You can contact COFRA Holding for any complaints about any issues that relate to the operations of Sunrock that you do not wish to be handled internally by Sunrock or through the mediation partner. The COFRA Head of Compliance can be reached via speakup@cofraholding.com



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1.3. The ESG Manager and the General Counsel will review the report on the basis of the following criteria and grounds for acceptance:

- Is there reasonable suspicion of violation of EU law?
- Is there a reasonable suspicion of an act or omission in which the public interest is at stake, due to
  - a (risk of) violation of a statutory provision, or internal rules and procedure?
  - a risk to public health, safety of persons, damage to the environment or to the proper functioning of Sunrock or of a public service?
- Does the reporter qualifies as a stakeholder for Sunrock: for example, employee, supplier, service provider, clients, workers of suppliers, job applicants contractor, or other affiliated stakeholder?
- Does the Complaint relate to Sunrock's own operations, its business relationships or its value chain?
- Does the Complaint contain sufficient reliable information to assess and investigate?
- Is the Complaint submitted in good faith and not manifestly unfounded or submitted with the sole purpose of harassing or harming another person?
- Is the Complaint already resolved or currently subject to the same mechanism, or better addressed through another channel (Sunrock Works Councils, third-party arbitration procedure, court, mediation, process correction)?

1.4. Based on the criteria and grounds for acceptance above, the ESG Manager and General Counsel advise the Sunrock Executive Team whether to accept or dismiss a Complaint, or to direct it for preliminary investigation. The identity of the reporter will be shared on a need-to-know basis only, and the Sunrock Executive Team is bound by confidentiality obligations after receiving the information. The Sunrock Executive Team will decide upon acceptance or dismissal and the reporter will be notified of such decision within two weeks from receipt of the report.

1.5. Upon acceptance of the Complaint, the report either directly leads to a fact-finding investigation (step 3 of this protocol) or is directed for preliminary investigation. Sunrock will provide clear reasoning if the Complaint is directed for preliminary investigation, e.g. due to the lack of information or doubts about the suitability for investigation, and will provide the reporter with information on the further process.

1.6. Upon dismissal of the Compliant, Sunrock will provide clear reasoning based on the established criteria and grounds for acceptance and communicate appropriately with the reporter. When a Complaint is dismissed on the basis that it is better addressed through another channel, Sunrock will pro-actively redirect the reporter to the relevant suitable channel.

## 2. Preliminary Investigation

2.1. If the report does not contain sufficient information or if there are doubts about the feasibility of investigation of the Complaint, the ESG Manager and the General Counsel will conduct a limited, brief preliminary investigation.

2.2. The purpose of this preliminary investigation is to verify whether the report is submitted in good faith and to gather further information on the reported violation. The ESG Manager and General Counsel will document the process, the consulted stakeholders and other sources of information in writing.

2.3 The ESG Manager and General Counsel advise the Sunrock Executive Team whether to proceed to a fact-finding investigation or to dismiss a Complaint, based on the findings of the preliminary investigation.

2.4. The Sunrock Executive Team will decide to proceed to a fact-finding investigation or dismiss the Complaint based on the preliminary investigation. Within four weeks after the Complaint was directed for preliminary investigation, the ESG Manager and General Counsel will notify the reporter of such decision.

2.5. Upon dismissal of the Compliant, Sunrock will provide clear reasoning based on the findings of the preliminary investigation and communicate appropriately with the reporter. When a Complaint is dismissed on the basis that it is better addressed through another channel, Sunrock will pro-actively redirect the reporter to the relevant suitable channel.

## 3. Fact-Finding Investigation

3.1. If the Sunrock Executive Team decides to launch a fact-finding investigation, an investigative committee will be established. This investigative committee may consist of Sunrock employees, external experts, or a combination of these. The investigative committee may engage independent experts, cultural interpreters and translators to support its investigation.

3.2 Members of the investigative committee must be free of conflicts and competent for person-focused investigations. They are bound by confidentiality obligations. Where external fact-finders are engaged, Sunrock will ensure they hold the required license under the law for private investigative work and adhere to applicable privacy codes.

3.3. A written mandate by the Sunrock Executive Team will set out the trigger and purpose, specific research questions, applicable protocol, permissible methods, resourcing, estimated duration and costs, and criteria for amendments. All methods will be justified on proportionality and subsidiarity grounds and applied consistently.

3.4 Promptly after establishing the investigative committee, the reporter will be informed in writing that a fact-finding investigation has commenced. Furthermore, the reporter will be informed of what the investigation involves and by whom it is being conducted.

3.5 Reporters will be heard to provide a full account and relevant evidence. They may be accompanied by a support person of their choice (a Confidential Counsellor or external independent advisor *("Buddy")*) for emotional support and practical guidance. The support person must be free from conflicts of interest with the individual subject to investigation or Sunrock, and must uphold the confidentiality of the investigation.

3.6. Individuals subject to investigation will be promptly informed unless doing so would jeopardise the investigation; if notification is deferred, reasons will be documented. Individuals subject to investigation will receive written notice of the nature of the allegations, process, applicable rights (including the ability to be assisted by counsel or a representative), and duties to cooperate. Before conclusions are finalised, individuals subject to investigation will be given a meaningful opportunity to respond to the facts relied upon. During any formal interview or meeting in the investigation process, an individual subject to investigation may be accompanied by a support person of their choice (a Confidential Counsellor or external independent advisor *("Buddy")*) for emotional support and practical guidance. The support person must be free from conflicts of interest with the reporter or Sunrock, and must uphold the confidentiality of the investigation.

3.7. The investigative committee must submit its findings to the Sunrock Executive Team within three weeks in a factual report.

## 4. The Outcome of the Investigation

4.1 Within three (3) months from acknowledgement of receipt of the Complaint, Sunrock will provide the reporter and the individuals subject to investigation with written notice of the outcome of the investigation or, if the case is still ongoing, with the status and next steps. Sunrock may provide earlier interim updates as appropriate.

4.2 The Sunrock Executive Team decides on the outcome of the investigation, based on the report of the investigative committee and advice of the ESG Manager and General Counsel, and determines the (remedial or disciplinary) actions taken or measures implemented because of the investigation.

4.3 Where an investigation concludes that Sunrock has caused or contributed to harm to an individual, Sunrock is committed to providing access to effective remedy. The Executive Team will determine what remedy is appropriate, taking into account the nature and severity of the harm and the circumstances of the case. The affected individual will be consulted on the proposed remedy and the underlying considerations. Remedies may include, but are not limited to, an apology, reinstatement, compensation, guarantees of non-repetition, or systemic changes to prevent recurrence. Where the harm was contributed to in the context of Sunrock's supply chain, Sunrock will use its leverage with the relevant business partner to seek to ensure that appropriate remedy is provided.

4.4 The notification to the reporter of the outcome will include a (1) summary of the findings of the investigation, (2) the conclusion reached and (3) the actions taken or measures implemented as a result of the investigation, to the extent that this can be shared without compromising confidentiality, the rights of other persons, or applicable legal obligations.

4.5. The notification to the individuals subject to investigation of the outcome will include (1) the conclusion reached and the underlying reasoning and (2) any measures or actions to be taken with respect to the individual, where applicable. The notification will not contain the identity of the reporter, unless the reporter has provided explicit consent.

4.6 The outcome of an investigation conducted under this protocol is final within the scope of this procedure. This does not affect the rights of any party to seek recourse through external channels, including competent national authorities, judicial proceedings or other complaints- and grievance mechanisms.

4.7 The Sunrock Executive Team decides who, other than the reporter and the individual subject to investigation, will be informed of the outcome of the investigation and how they will be informed.

## 5. Regulatory Coordination

5.1 Sunrock will assess whether criminal reporting obligations apply (e.g., Dutch Penal Code arts. 160/162) and, where relevant, coordinate with law enforcement while protecting investigative confidentiality and privacy. Where sectoral or regulatory incident reporting duties apply (e.g., cybersecurity incidents under the Network and Information Systems Security Act), Sunrock will notify competent authorities within required timelines.

## 6. Process Evaluation

6.1 Within four weeks after a case has been handled or resolved, the ESG Manager and the General Counsel will conduct an evaluation of the complaint and concern handling process. Where feasible, feedback will be requested from the reporter and other stakeholders involved in the process. Lessons learned from the complaints and concerns handling process will be used to improve this protocol where applicable.

# Reporting, Record-Keeping and Data Protection

- Annually, the ESG Manager and the General Counsel shall prepare an anonymised report for the Sunrock Executive and the Works Councils on reported matters. This report shall include at least information on the number of reports, how many led to an investigation, and an indication of the nature, location and classification of the reports. The report shall also include the lead times for handling complaints and aggregated information about the high-level outcomes of investigations. A high level summary of the report shall be made public annually.

- The ESG Manager and the General Counsel will keep a register of all reports, which is listed in the Sunrock register of processing activities pursuant to Article 30 of the General Data Protection Regulation (GDPR).

- A Data Protection Impact Assessment will be conducted for high-risk monitoring (e.g., systematic or covert surveillance or large-scale processing).

- Sunrock will establish a lawful basis for each processing activity within investigations, apply data minimisation and purpose limitation, and implement strict need-to-know access controls with access logs and confidentiality undertakings.
- Sunrock will promptly secure at-risk data and materials (including device/account imaging and backups) with access rights, a documented chain of custody and a lawful basis for processing under the GDPR.
- Sunrock will maintain a separate, secure investigations file and will not store reports in personnel files. Only resulting HR measures are recorded in the personnel file.
- Sunrock will define and apply retention periods appropriate to the matter and legal requirements (generally 5-10 years; consider criminal limitation periods where applicable).

## Anti-Retaliation

- Sunrock prohibits any form of detriment against reporters, persons assisting investigations, as well as to extended persons (family and co-workers).
- Allegations of retaliation will be treated with the same seriousness as the underlying complaint and will be assessed and addressed promptly, impartially and confidentially. In case of an allegation of retaliation by Sunrock, the burden of proof of the non-existence of retaliation shifts to Sunrock.
- Where retaliation is found to have occurred, Sunrock will take appropriate corrective action against those responsible and will seek to remedy any harm suffered by the affected individual. To this end, Sunrock will use its leverage with (representatives of) involved stakeholders, suppliers or business partners and will monitor whether the retaliation has ended.
- Sunrock will take measures to prevent retaliation from occurring and recurring, by assuring identity confidentiality, seeking consent before sharing information and provide training for persons handling concerns and complaints.

# Training and Capability

As potential members of the investigative committee, Sunrock will ensure that the ESG Manager, the General Counsel and relevant personnel receive periodic training on investigation methods, interviewing, evidence handling, GDPR compliance, UNGP and OECD GL compliance, and anti-retaliation.

# Review and Approval

This protocol will be reviewed annually for legal updates and effectiveness. . Material amendments will be submitted to the Sunrock Works Councils for consent as required.

*This protocol is based on the guidelines for internal investigations published by the Dutch Whistleblowers Authority (Huis voor Klokkenluiders).*