# Doing business fairly.

# Declaration of Integrity and Compliance Policy

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This document has been drawn up based on the guide for companies, drawn up by the Dutch Ministry of Foreign Affairs in close cooperation with the Central Customs Import and Export Office (CDIU). It provides guidance on the implementation of an Internal Compliance Programme (ICP), to govern the responsibility for compliance with applicable laws and regulations within a company.

## Management system VIA

The ICP serves as an internal manual, referring, among other things, to the internal protocols and procedures (Quality Management System: ISO9001 & Information Security: ISO27001) that must ensure that all risks related to export control are covered.

## Corporate Social Responsibility

Part of ICP is Corporate Social Responsibility (CSR), VIA's aim to do business focused on economic performance, with respect for the social side, within the ecological preconditions: the triple-P approach: People Planet Profit.

### Climate-related stakeholder requirements

VIA recognises that relevant stakeholders, including customers, regulators, investors and civil society organisations, may have requirements relating to sustainability, environmental impact and climate change. These requirements are periodically assessed and, where applicable, incorporated into the quality management system and compliance policy. This ensures that our business operations remain in line with social expectations, laws and regulations.

## Management Statement

The management of VIA attaches great importance to ICP with the aim of high-quality export control (goods must not fall into the wrong hands), corporate social responsibility (CSR) and consequences of violating applicable laws and regulations. The agreements are laid down in procedures and policies and are partly achieved through the dedication of the staff and supervision of the KIM (Quality & Information Manager).

### Climate change and context of the organisation

According to ISO 9001:2024, VIA recognises climate change as a potential external factor that may affect the

management system's intended results. VIA periodically examines the extent to which climate change affects processes, suppliers, logistics or customer expectations, either directly or indirectly. If applicable, appropriate control measures or policy adjustments are designed to address this.

## Enforcement

The KIM employee supervises and establishes links with the VIA quality system based on the following tasks:

1. Development and revision of the ICP
2. Development and revision of procedures
3. Keeping track of changes in relevant laws and regulations and changes in practices/policies of the competent authorities
4. Classification and identification, screening and approval of business transactions
5. Export control management within the organization including management and communication
6. Periodic audits
7. Staff training

## Export screening procedure

The ICP distinguishes between sanctions/embargo countries and sensitive destinations. This is done by keeping abreast of motions in the Dutch House of Representatives (e.g. Motion Servaes), but also by paying attention to changes in geo-political situations or the internal situation in a country.

If a country is labelled as 'sensitive', the end users and end use must be checked extra thoroughly (e.g. when supplying to governments). An automated system or an external service can be used for screening. It is also possible to contact the CDIU (Central Customs Import and Export Service) about this.

### Sources

To keep the ICP up to date, the following resources are used as a tool:

- https://freedomhouse.org/
- https://www.privacyinternational.org/
- https://opennet.net/
- https://www.mvorisicochecker.nl/wereldkaart
- https://www.sanctionsmap.eu
- https://www.fatf-gafi.org/en/countries/black-and-grey-lists.html

### Deliveries through distributors

When supplying distributors, VIA must build in procedures to ensure that the distributors are also compliant. A distributor must be able to extend the checks to the end user and must also be compliant with all applicable laws and regulations. A company's responsibility does not extend to the establishment of the distributor, but to the end user.

## Training

The entire organization needs to be aware of export controls. The way in which employees are trained and trained is part of the ICP. Documentation of this should be kept so that it is possible to check which training courses the employees have followed.

## Audits

In order to test whether compliance has been properly implemented, an internal audit must be carried out at least annually by KIM employee. If necessary, an improvement process is initiated.

## Archiving

All export-related documents are kept according to the legal period of seven years. The archives must be available at any time by the competent authorities.

Vught, Netherlands

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