



## Version history

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1	New Document

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## 1 Purpose and Scope

- 1.1 All businesses face the risk of things going wrong or of unknowingly harbouring wrongdoings. At ProQR Therapeutics N.V. ("ProQR"), we take wrongdoings seriously and are committed to conducting our business with honesty and integrity. We expect all our staff to maintain high standards as well. We encourage open communication from all those who work for us and we want everyone to feel secure about raising concerns.
- 1.2 ProQR's Whistleblowing Policy, also referred to as Audit Committee Complaints Procedure (hereinafter "Whistleblowing Policy" or "Policy") encourages and protects Employees (as defined below) who report Suspected Wrongdoings (as defined below) in the workplace. The main goal of this Policy is to provide a procedure for these Employees to report any Suspected Wrongdoing. ProQR's Whistleblowing Policy is based on the obligations following from the Dutch Whistleblower Protection Act (Wet bescherming klokkenluiders), as amended to implement Directive (EU) 2019/1937 (the EU Whistleblowing Directive), which amended version will partly enter into force on 17 December 2023. This Policy is established with the consent of the works council.
- 1.3 This Policy applies to reports of Suspected Wrongdoings. It does not apply to other concerns or complaints, for instance those that relate to an Employee's own employment, position or personal circumstances at work. For such concerns or complaints, reference is made to the complaints procedure for undesirable behaviour, which forms part of ARBO-policy (POL-006).



1.4 This Policy does not form part of any contract of employment and ProQR may amend it at any time.

1.5 In this Policy, we use the following definitions:

- a) BAC: Board Audit Committee, a committee of the supervisory board of ProQR tasked with the supervision of the audit and compliance functions at ProQR.
- b) Compliance Officer: the Compliance Officer of the Company, currently being the VP Legal.
- c) Employee: a person who performs work pursuant to a civil-law employment contract or a person who otherwise performs work for payment in a subordinate relationship.
- d) Report: report of a Suspected Wrongdoing.
- e) Reporting Person: a natural person who reports or otherwise discloses a Suspected Wrongdoing in the context of their work-related activities.
- f) The Company, ProQR, "we" or "the Employer": ProQR Therapeutics N.V. and its affiliated group companies.
- g) Suspected Wrongdoing: a suspicion, based on reasonable grounds that follow from knowledge obtained at the Employer or through the Reporting Person's activities for another company or organisation, concerning any of the Company and relating to any of the following wrongdoings:
  - (i) actual or suspected Misconduct (as defined in the Company's Code of Business Conduct and Ethics (the "Code of Conduct") that relates to, or any concerns or questions regarding, any potential violations of the Code of Conduct, any policy or procedure or applicable law, rules or regulations that involves accounting, internal accounting controls or auditing matters, including the confidential, anonymous submission by Employees of concerns regarding questionable accounting or auditing matters;
  - (ii) the actual breach, or the risk thereof, of applicable securities laws, including any rules and regulations thereunder, the U.S. Foreign Corrupt Practices Act (the "FCPA") or other applicable laws;
  - (iii) the actual breach, or the risk thereof, of Union law, meaning an act or omission that:
    - (A) is unlawful and relates to Union acts and areas that fall within the material scope of Article 2 of the EU Whistleblowing Directive, or
    - (B) defeats the object or purpose of the rules in Union acts and areas falling within the material scope of Article 2 of the EU Whistleblowing Directive.
  - (iv) an act or omission in which the public interest is at stake and which concerns:
    - (A) a violation or a risk of violation of a statutory provision or internal rules of the Company that contain a specific obligation and have been adopted by the Employer on the basis of a statutory requirement; or
    - (B) a risk to public health, the safety of persons, the environment or the proper functioning of the public service or a company as a result of an improper act or omission.



A public interest is in any event at stake when the act or omission infringes more than just personal interests and shows a pattern or structural character or is severe and extensive. However, other criteria can also be taken into consideration, such as the number of people whose interests the Report covers, the nature of the interests that are at stake, the nature of the Suspected Wrongdoing and the position of the person who is suspected of wrongdoing.

- 1.6 ProQR's Whistleblowing Policy applies to and protects Reporting Persons who report a Suspected Wrongdoing in the workplace, such as (imminent) breaches of Union law and a work-related (imminent) violation of internal rules that have a legal basis, are sufficiently clear and precisely stated and where a public interest is at stake.

## 2 Internal Reporting Procedure

- 2.1 A Reporting Person can, anonymously or not, report a Suspected Wrongdoing to the Compliance Officer in accordance with the methods set forth herein.
- 2.2 Alternatively, a Suspected Wrongdoing may be reported to the chairman of the BAC, anonymously or not, in accordance with the methods set forth herein, if:
  - (a) the report concerns the Compliance Officer referred to in paragraph 2.1;
  - (b) a Reporting Person disagrees with the follow-up referred to in paragraph 3;
  - (c) a Reporting Person does not receive follow-up within the period referred to in paragraph 3.6; or
  - (d) one of the following circumstances arises:
    - (i) a situation where the Reporting Person may reasonably fear retaliation in response to an internal report of a Suspected Wrongdoing;
    - (ii) if an earlier Report made in accordance with the procedure set out in this paragraph 2 and essentially concerning the same wrongdoing has not resulted in elimination of the wrongdoing.
- 2.3 When submitting the Report, the Reporting Person should identify the subject matter of the Suspected Wrongdoing, the practices that are alleged to constitute such Suspected Wrongdoing, providing as much detail as possible and the names of the individuals he or she believes to be involved.
- 2.4 If a Reporting Person reports a Suspected Wrongdoing to the Compliance Officer, the Compliance Officer, shall provide an anonymized version of the Report to the chairman of the BAC as soon as possible, stating the date of receipt of the Report, unless the Reporting Person gives permission to the Compliance Officer to submit a report that is not anonymous.
- 2.5 To prevent inadvertently or improperly screening out of Suspected Wrongdoings that should be viewed by the BAC, the Compliance Officer will be charged with preparing and submitting to the chairman of the BAC prior to each regularly scheduled meeting of the BAC, a table or other report detailing the time, date, nature and disposition of each Report received by the Compliance Officer since the date of the prior report. The table or other report will be reviewed by the BAC at its next regularly-scheduled meeting.
- 2.6 Reports can be made in writing (via email or letter), verbally (via the telephone or other communication device) or, at the Reporting Person's request, within a reasonable term at a physical meeting on a location.



If the Report is made verbally, the person to whom the Report is made will record such Report in writing. The Reporting Person may provide feedback to such report.

- 2.7 The Reporting Person shall receive acknowledgment of receipt of the Report within seven (7) days of that receipt by the relevant officer referred to in this paragraph 2.1 or 2.2.
- 2.8 Employees may consult an adviser confidentially about any Suspected Wrongdoing. Possible advisers that can be considered include a lawyer, legal adviser from a trade union or legal adviser from a legal expenses insurer.
- 2.9 Verbal Reports, via the telephone or other communication device, can also be made anonymously via ProQR's Confidential and Anonymous Whistleblower Hotline. We however encourage Reporting Persons to disclose their identity whenever possible. While we treat both anonymous and non-anonymous Reports equally, if the identity of the Reporting Persons remains unknown it may further complicate the investigation process and this could imply an inability to protect the best interests of the Reporting Person and/or give feedback.
- 2.10 All Employees will be instructed through postings and in the text of the Code of Conduct that any and all Reports may be made anonymously and in a confidential manner in accordance with one or more of the procedures set forth above.

## 3 Follow-Up and Feedback

- 3.1 Any Report received by the BAC, the Compliance Officer or through ProQR's Confidential and Anonymous Whistleblower Hotline in accordance with the procedures set forth herein, will be forwarded in a confidential manner to the chairman of the BAC as soon as reasonably practicable following receipt of such Report.
- 3.2 The Compliance Officer or the chairman of the BAC, as applicable, shall – or shall appoint the appropriate person(s) or department(s) within the Company or its direct or indirect subsidiaries to (the “Designee”) – promptly follow up on Reports, provided independence, confidentiality and absence of conflict of interest are ensured. Under no circumstances should a member of the division of the Company that is the source of the Report be charged with its investigation. If the Report was not made on an anonymous basis, the BAC will determine whether it is appropriate to provide the Designee with the identity of the Reporting Person. Such follow-up may involve making enquiries first (with the Reporting Person or internally) or carrying out a preliminary investigation or assessment as to legitimacy, specificity or scope of the Report, but it may be necessary to carry out an investigation which may be formal or informal depending on the nature and contents of the Report. External investigators (other than the Company's independent auditor) or counsel may be brought in where necessary. The Reporting Person may be asked to provide further information, during the course of the investigation, albeit without there being an obligation to provide such information.
- 3.3 The investigating party will be permitted reasonable access to the Company and its documents and computer systems for purposes of conducting the investigation. At the conclusion of its investigation, the investigating party will be responsible for making a full report to the Compliance Officer and the BAC with respect to the Report and, if requested by the Compliance Officer or the BAC, to make recommendations for corrective actions, if any, to be taken by the Company.



- 3.4 The BAC will consider, if applicable, the recommendations of the investigating party and determine whether any corrective actions should be taken. The BAC will report to the supervisory board of the Company no later than its next regularly-scheduled meeting with respect to the Report for which such investigation has been completed and, if applicable, any recommended corrective actions. In the event that the Report involves a supervisory board member, management board member or management team member of the Company (whether in his or her role as a director, employee or officer of the Company or otherwise), the BAC will make its report in an executive session of the supervisory board of the Company (exclusive of any director involved in such report).
- 3.5 If requested, and to the extent possible in the context of the investigation, the Reporting Person will be provided with general information on the progress of an investigation and its outcome.
- 3.6 Within a reasonable timeframe, but ultimately within three (3) months of the acknowledgment of receipt referred to in paragraph 2.7, the Reporting Person will be informed about the action envisaged or taken as follow-up to the Report and the grounds for the choice of that follow-up. Where the appropriate follow-up is still being determined at the end of this timeframe, the Reporting Person will be informed about this and about any further feedback to expect.
- 3.7 Follow-up could include, for instance, referral to other channels or procedures in the case of Reports exclusively affecting individual rights of the Reporting Person, closure of the procedure based on lack of sufficient evidence or other grounds, launch of an internal enquiry and, possibly, its findings and any measures taken to address the issue raised, referral to a competent authority for further investigation, insofar as such information would not prejudice the internal enquiry or the investigation or affect the rights of the person concerned. In all cases, the Reporting Person will be informed of the investigation's progress and outcome.
- 3.8 The Reporting Person will always be allowed to respond in writing to the follow-up and/or provide feedback to the report.

## 4 External Reporting Procedure

- 4.1 Reporting Persons are encouraged to utilize the internal reporting procedure. Reporting Persons can also make a Report to an external body as referred to in article 2c and 2j of the Dutch Whistleblower Protection Act, to the extent relevant.
- 4.2 For external Reports concerning some types of incidents, there are specific external bodies. If there is no specific external body or otherwise at the election of the Reporting Person, external reports concerning a Suspected Wrongdoing as set out in paragraph 1.3 can be made to the House for Whistleblowers (Huis voor Klokkenuiders).
- 4.3 Any Report received through such external reporting procedure should likewise be forwarded in a confidential manner to the Compliance Officer and the chairman of the BAC as soon as reasonably practicable following receipt of such Report.

## 5 Legal Protection

- 5.1 The Company will ensure that the utmost efforts are made to protect the following individuals from retaliation:



- (a) the Reporting Person who reports a Suspected Wrongdoing in good faith;
  - (b) any person who assists in the (preliminary) investigation;
  - (c) any person who assists the Reporting Person in the reporting process (such as a trusted advisor, colleagues or relatives of the Reporting Person (e.g. involved third parties) who are also in a work-related relationship with the Company.
- 5.2 The Company will not, and will not direct anyone to, disadvantage nor threaten or try to disadvantage the Reporting Person who reported a Suspected Wrongdoing in good faith in accordance with the provisions of this Policy and will keep the Reporting Person's identity confidential to the extent reasonably possible.
- 5.3 The Company or its affiliated group company may take disciplinary actions against any person who is guilty of prejudicing any Reporting Person.
- 5.4 Reporting Persons who believe they have been subject to retaliation for reporting any actual or Suspected Wrongdoings should immediately contact the respective officer to whom the Report was made.
- 5.5 A Report that is later proven to have been made maliciously or which was known to be false, may result in disciplinary or legal action being taken against the Reporting Person.
- 5.6 Nothing in this Whistleblowing Policy shall limit the Company, or the supervisory board of the Company or a committee or Designee thereof, in taking such disciplinary or other action under the Code of Conduct or other applicable policies of the Company as may be appropriate with respect to any matter that is the subject of a Report.

## 6 Confidentiality

- 6.1 The Company will procure that Reports of actual or Suspected Wrongdoings are treated confidentially. The Company shall only share the contents of the Report to those individuals whose involvement is necessary for the handling or investigation of the Report. If information is disclosed, the name of the Reporting Person shall not be mentioned and the information shall be furnished in such a way as to safeguard the anonymity of the Reporting Person as much as possible.
- 6.2 Anyone who is involved in a Report or investigation of a Suspected Wrongdoing and has access to confidential data is obliged to maintain confidentiality, except insofar as an applicable law or regulation mandates disclosure.
- 6.3 The identity of the Reporting Person, and such information from which the identity of the Reporting Person can, whether directly or indirectly, be retrieved, shall be kept strictly confidential, unless with the Reporting Person's consent.
- 6.4 The Company may disclose reported matters and any facts relating thereto to third parties, including regulatory, governmental, law enforcement or self-regulatory agencies, to the extent reasonably necessary.
- 6.5 The Reporting Person may consult an advisor confidentially about any actual or suspected misconduct and irregularities. Possible advisers that can be considered include a lawyer, legal adviser from a trade union or legal adviser from a legal expenses insurer.



- 6.6 The Company will record a Report in a register set up for that purpose. The data following from the Report will be kept in accordance with the data protection laws. When the data is no longer needed to comply with the Dutch Whistleblower Protection Act or other requirements following from Union law, the data will be destroyed.

## 7 Contact Details

At the moment of the entering into force of this Policy, the contact details relevant for this Policy are:

- (a) the Compliance Officer: [compliance@proqr.com](mailto:compliance@proqr.com); telephone number available on intranet
- (b) the chairman of the BAC: [auditcommittee@proqr.com](mailto:auditcommittee@proqr.com)
- (c) ProQR's Confidential and Anonymous Whistleblower Hotline:  
<https://www.whistleblowerservices.com/PRQR/>

The Company will provide notice on a current basis through postings, the text of the Code of Conduct and/or such other manner as is determined by the BAC from time to time of the names, phone numbers and addresses of the designated recipients to whom reports may be submitted.

## 8 Periodic Review of Procedures

The BAC will periodically review the procedures outlined above and consider changes to this to such procedures.

## 9 Effective Date

This Policy shall take effect on 14 December 2023 and replaces the Audit Committee Complaints Procedure dated 28 August 2014 (as subsequently amended from time to time).



## Attachments

n/a