



Version 11-April-25

DAF Helpende Handen Policy Plan

Introduction

The Policy Plan of Stichting DAF Helpende Handen (hereinafter: DHH) consists of an introduction, a view on the articles of association as far as ANBI rules and regulations are concerned, a summary of the activities of DHH, its finance and its governance structure.

DHH's Board (hereinafter: the Board) is responsible for making sure that all requirements related to the ANBI status are met. This Policy Plan is subject to an annual review by the Board and the DHH Supervisory Board must approve the plan.

RSIN and KvK Numbers

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Mission & Vision

It's good to do something for the local community together as colleagues. Stichting DAF Helpende Handen's mission is to organize activities that enable DAF employees to help and contribute to the local community and add to prosperity in the Brainport region.

Vision:

- DHH gives back to the local community, supporting causes that bring value and align with DAF goals as a good neighbor and socially responsible employer. The projects primarily focus on (but are not necessarily limited to) the Eindhoven / Brainport region.
- DHH brings together different talents within DAF, engaging DAF professionals to donate money, time, effort and knowledge to projects improving life conditions in our local and regional community.
- DHH has set up procedures to ensure auditable processes of collecting and distributing donations based on best practices that adhere to the regulations and high integrity.

Governance

DHH will not hire or remunerate officers on a full-/part time basis. All members of the Board and the Supervisory Board will participate in the DHH activities as volunteers.

- The Board consists of at least three directors. Only individuals who meet the Code of Conduct (available on DAF/PACCAR websites) may become a director of the foundation.
- The Board is responsible for DHH activities, such as fundraising, evaluating possible projects and charities to support, organizing volunteer opportunities for DAF employees, daily operations, communication to other parties, bookkeeping and reporting.
- On November 8, 2024, the Board consists of:
 - Chairman: Douwe Beckmann
 - Secretary: Bas van den Berge
 - Treasurer: Aysegul Ozgan
 - Member: Huseyin Ucar
- The Supervisory Board appoints the directors and oversees DHH's activities and operations, reviews annual budget and financial statements, decides on DHH's strategy and scope. The Supervisory Board will meet at least semi-annually. All decisions taken will be documented in the Meeting minutes.
- On November 8, 2024, the Supervisory Board consists of:
 - Chairman: Jos Habets (Director Operations)
 - Member: Rob Appels (Director Corporate Communications)
 - Member: Maaïke van Santvoort (DAF Attorney at Law)
- DHH created a group of DHH Ambassadors throughout the company to work on certain projects, activities or initiatives, such as but not limited to:

- Promotion/Communication
- Goal setting
- Organizing events

General Policies

Activities to achieve objectives:

Fundraising activities:

- DHH will only accept money or in-kind contributions from DAF Trucks N.V., DAF employees, customers, suppliers, dealers or other organizations or individuals related to DAF Trucks N.V.. DHH will not provide any goods or services in return for charitable contributions.
- DHH will organize fund-raising events to support its objectives.

Program activities:

The following types of projects are allowed under the DHH policy:

- DHH can donate money or in-kind contributions to charities after appropriate due diligence concerning legal status, reputation and alignment with DHH's mission has been done.
- DAF employees may propose projects, and organizations that DHH can contribute to. DHH has established a formal selection process based on a set of criteria and specific rules that will allow the Foundation to respond to the social needs of the local community. DHH will select projects based on potential impact, ensuring that it supports concrete goals with clear benefits for the community.
- DHH supports organizations and projects established to reach social goals for our local community, such as education, improved quality of life and wellbeing, caring for people in need, and helping disadvantaged social groups and others.
- DHH is organizing volunteering opportunities for DAF employees and related individuals throughout the year.
- In addition, DHH is providing DAF employees with pro bono volunteering opportunities, that use their professional knowledge and skills to support local causes and charities.

DHH will not support:

- Religious or political institutions. DHH believes that any member of the local community in need deserves help regardless of religious, political or personal beliefs.
- DHH will not support any projects that have controversial or unclear goals.
- DHH will not provide a replacement for existing financing options.
- DHH will not provide support that serves as the only way to keep an organization afloat.

Selection process:

- Annual planning will start with budgeting based on the projected support amount for the next year. The annual project planning process includes evaluating all suggested ideas from DAF employees and requests for funding. The annual project plan is reviewed and approved by the Supervisory Board. However, the project plan allows for ad-hoc requests received during the year, given that such requests will also be subject to the evaluation process.
- To support maximum transparency, the process of selection is accessible to all parties involved.
- Any DAF employee may propose a project or organization for support by DHH. DHH provides opportunities to propose projects, such as an electronic form on the DHH website, intranet page, or e-mail. Proposals should include sufficient information to explain potential benefits and how the project's goals align with DHH's mission.
- Each project will be evaluated using seven criteria described below. Based on DHH's assessment of each criteria using a three-point scale (High/Medium/Low), an overall project appeal will be calculated. The projects with high appeal scores will be prioritized. DHH will continuously work on improving the evaluation model and assigning weights to each criteria. The following criteria will be used:
 - o Impact group geography (e.g. Brainport area, Brabant and/or North Limburg or nationwide)
 - o Impact of donation in comparison to total funding of the charity/project (e.g. is our donation a significant amount compared to total funding needed to accomplish the project)
 - o Impact group size (how many people will be positively impacted by the project results?)
 - o Project cost in comparison to the DHH's annual budget
 - o Required non-monetary resources, such as volunteer hours
 - o Positive impact on DAF community (e.g. how many DAF employees are involved in the project execution)
 - o Project risks (including reputational and financial risks as well as risks related to the possibility of completing the project)

Specific actions to achieve objectives

Since DHH was established in 2023, the foundation has focused and will continue to focus on the following activities to reach its objectives:

- Setting up the Board and Governance structure, establishing internal processes and operations;

- Raising awareness amongst DAF employees and business partners about the foundation and its key objectives. To do this, DHH is using different methods of communication, such as informational booklets, the DAF employee magazine, narrowcasting, DAF app and website, internal presentations and trainings, social media, and presence at DAF events like Family Day;
- Building a project pipeline based on ideas provided by DAF employees;
- Organizing volunteering days and opportunities for DAF employees to participate in charity projects.

Accountability

The use of incoming funds

At least 90% of DHH's funds will be spent on charitable projects. The remaining funds at year-end will stay on the DHH's balance sheet and be rolled over to the following year.

DHH is required to keep records of all its activities. These records include:

- Amounts spent on fundraising and administrative activities;
- The funds received as charitable donations, including in-kind contributions;
- Amounts allocated to projects which are not ANBI should not exceed 5% of the total donations of DHH for that specific year;
- Any remaining funds or assets that were not allocated to any project at the end of the year.

DHH has appropriate financial and operational controls in place to ensure that:

- Access to bank accounts is restricted to three authorized Board members (Chairman, Secretary and Treasurer) and a proper review of cash flow activities is in place;
- DHH will limit cash operations aiming to use bank transactions for collecting and distributing money.
- The selection process for initiatives and projects to support is transparent and fair.
- All invoices for goods/services are independently reviewed and approved before being paid.
- The annual financial report accurately and completely represents all activities.

Financial Report

At the end of the fiscal year, which runs from January 1 up to and including December 31, the Treasurer closes the books. At least semi-annually, DHH will provide a report to the Supervisory Board for review and approval. The annual report will be available on DHH's website for the public.

Payment Approval Process

To ensure a proper payment process for approved donations, the steps below will be followed:

- The Payment Order form (please see Appendix) will be completed, and approval will be obtained from another Board Member
- The approved Manual Payment Order form and confirmation of approval will be securely stored in the Sharepoint environment, specifically under the DAF Helpende Handen Teams site.
- Once the transaction is complete, the Proof of Payment for the donation will be saved on the same Teams site.

Expense Approval Process

To ensure a proper expense claim process for the approved expenses related to DHH's activities, the following steps will be followed:

- The Expense Claim form (please see Appendix) will be completed and submitted together with the supporting documentation such as receipts and invoices for each expense. Approval will be sought from one of the Board Members.
- For the expense claim to be eligible for payment, below criteria should be met:
 - o The expense must be directly related to the activities and purposes of the foundation.
 - o The expense must be supported by valid and original receipts or invoices.
 - o The expense must be reasonable and necessary for the successful completion of the foundation's activities.
 - o The expense must not be a personal expense or benefit for any individual involved with the foundation.
 - o The expense must be properly documented and accurately recorded on the Expense Claim form.
- Once approved and reviewed by Treasury, the payment will be processed.
- A copy of the submitted claim form, receipts, approvals, and any other relevant documentation will be kept specifically under the DAF Helpende Handen Teams site to help with future reference, audits, or inquiries.

Communication

On a regular basis DHH keeps its target group informed of the activities/projects being undertaken via:

- An annual financial report including substantive information on the activities carried out in that year and how funds were spent
- Newsletters via e-mail
- DAF's internal communication channels: intranet, narrowcasting, DAF Info app and Life @ DAF magazine
- DHH website
- DHH LinkedIn showcase page

Possibilities for volunteering projects will be communicated frequently via internal channels, as well as upcoming charity activities to generate funds or goods.

APPENDIX



Expense Claim Form

Name of Employee	<hr/>
Date of Expense	<hr/>
Expense Description#1	<hr/>
Amount, EUR	<hr/>
Expense Description#2	<hr/>
Amount, EUR	<hr/>
Total Amount, EUR	<hr/>
IBAN Details for Reimbursement	<hr/>
Supporting Document(s)	
Checked by Treasury	YES/NO <hr/>

Declaration:

I hereby declare that the above expenses are genuine and were incurred for official business purposes of the Foundation. I understand that any false information provided may result in disciplinary action.

Employee Submitted	<hr/>
Date	<hr/>
Approver	<hr/>



Payment Order

Date

Payment to

IBAN

Submitted by

Amount, EUR

Contact person

**Other contact details
(phone, email)**

Address

City/State/Zip

Payment Purpose

Project name/ number

Short description

ANBI status check (Yes/No)

IBAN Check

Second approver: