



# Reporting Wrongdoings



## Foreword

Pursuant to Article 2(1) of the Dutch House for Whistleblowers Act (*Wet Huis voor Klokkeluiders*), all organisations with 50 or more employees must have a Whistleblower Policy.

The following Whistleblower Policy outlines how De Vrolijkheid as an employer handles reports of suspected wrongdoing.


This policy is not for:


- a. Personal complaints from employees regarding work-related matters affecting individual employees.
- b. Conscientious objections related to the execution of regular business activities.
- c. Criticisms of policy decisions made by the employer.
- d. Complaints about treatment, discrimination, and other issues covered by the Vrolijkheid Foundation's Complaints Procedure for Unwanted Behaviour.
- e. Any report covered by any other regulation.

## Article 1. Definitions

For the purpose of this policy, the following definitions apply:

- a. **Employee:** a person who performs or has performed work under an employment contract or in a non-employment capacity.
- b. **Employer:** the Vrolijkheid Foundation, which commissions or has commissioned work, whether employment-based or otherwise.
- c. **Most senior supervisor:** the manager.
- d. **Most senior responsible person:** board.

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- e. **Reporter: the employee who reports suspected wrongdoing or irregularity under this policy.**
  - f. **Report: the report of suspected wrongdoing or integrity violation under this policy.**
  - g. **Suspected wrongdoing and/or crime: a reasonable belief of malpractice, illegal or immoral practices, taking place under the company's responsibility, where a major social interest is at stake, including:**
    - **An (imminent) criminal offence, such as theft, corruption and forgery.**
    - **An (imminent) violation of laws and regulations.**
    - **A danger to public health, personal safety or environmental degradation.**
    - **A (threat of) deliberate misinformation to public bodies or interference with public service or enterprise operations.**
    - **An (imminent) waste of societal/collective resources.**
    - **A (threat of) deliberately withholding, destroying or manipulating information related to these matters.**
  - h. **Suspected integrity violation or irregularity: a reasonable belief of a serious operational, financial, or general inadequacy or injustice, taking place under the company's responsibility and exceeding regular work processes and the responsibility of the immediate supervisor. This is an action that violates the Integrity Policy of the Vrolijkheid Foundation.**
  - i. **Confidential Advisor: the person appointed by the management to act as such for the company. The Confidential Advisor respects confidentiality and performs the duties set out in the job profile for Confidential Advisor.**

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- j. External report: a report to an external third person or organisation as referred to in Chapter 3 of suspected wrongdoing.**
  - k. Dutch House for Whistleblowers (*Huis voor Klokkeluiders*):**
    - Advice Department of the Dutch House for Whistleblowers, referred to in Article 3a (2) of the Dutch House for Whistleblowers Act.**
    - Investigation Department of the Dutch House for Whistleblowers, referred to in Article 3a (3) of the Dutch House for Whistleblowers Act.**
  - l. Advisor: a person with a duty of confidentiality by virtue of their position, who is consulted in confidence by an employee about suspected wrongdoing. Preferably, this person is the Confidential Advisor.**
  - m. Contact person: the person designated by the most senior supervisor after receiving the report, in consultation with the reporter, as contact person for the purpose of preventing retaliation.**
  - n. Investigators: persons appointed by the most senior supervisor to investigate allegations of wrongdoing and/or irregularity.**

## **Article 2. Information, Advice and Support for the Employee**

- 1. An employee may consult an advisor in confidence about a suspected integrity violation and/or irregularity and/or wrongdoing.**
- 2. In accordance with paragraph 1, the employee may ask the Confidential Advisor for information, advice and**



**support regarding the suspected integrity violation and/or irregularity and/or wrongdoing.**

- 3. In accordance with paragraph 1, the employee may also contact the Advice Department of the Dutch House for Whistleblowers for information, advice and support regarding the suspected integrity violation and/or irregularity and/or wrongdoing.**

## **Article 3. Internal Reporting by an Employee of the Employer**

- 1. An employee who suspects wrongdoing or an integrity violation within their employer's organisation may report it to any supervisor who holds a higher hierarchical position within the organisation.**
- 2. If the employee reasonably suspects that the most senior supervisor is involved in the suspected wrongdoing or irregularity, the report may be made to the most senior responsible person. In such cases, throughout this policy, "the most senior manager" should be understood as "the most senior responsible person".**
- 3. The employee may also report the suspected wrongdoing or integrity violation within their employer's organisation through the Confidential Advisor. The Confidential Advisor will, in consultation with the employee, forward the report to the most senior supervisor.**




## **Article 4. Internal Reporting by an Employee of Another Organisation**

- 1. An employee of another organisation who has interacted with the employer's organisation through their work and suspects wrongdoing within the employer's organisation may report it to any supervisor who holds an equal or higher hierarchical position within the employer's organisation. If the employee of another organisation has a reasonable suspicion that the most senior supervisor is involved in the suspected wrongdoing, they may also report it to the most senior responsible person.**
- 2. The employee of another organisation as referred to in the previous paragraph may also report suspected wrongdoing within the employer's organisation through the Confidential Advisor. The Confidential Advisor will, in consultation with the employee, forward the report to the most senior supervisor.**

## **Article 5. Protecting the Reporter from Retaliation**

- 1. The employer will not subject the reporter to any retaliation for reporting a suspected wrongdoing or irregularity in good faith and properly to the employer, another organisation, an external body as referred to in Article 14 (3), or an external third party under the circumstances specified in Article 14 (4).**
- 2. Retaliation as referred to in paragraph 1 includes, but is not limited to:**
  - a. Forcing resignation, other than at their own request.**
  - b. Interim termination or non-renewal of temporary employment.**

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- c. **Failure to convert temporary employment into permanent employment.**
  - d. **Taking disciplinary action.**
  - e. **Imposing an investigation, speaking, workplace and/or contact ban on the reporter or their colleagues.**
  - f. **Forcibly transferring to another position.**
  - g. **Expanding or limiting the reporter's duties, other than at their own request.**
  - h. **Moving or transferring the reporter, other than at his or her own request.**
  - i. **Refusing a request to move or transfer the reporter.**
  - j. **Changing the workplace or refusing a request to do so.**
  - k. **Withholding salary increase, incidental pay, bonus, or compensation awards.**
  - l. **Withholding promotion opportunities.**
  - m. **Not accepting a sick call from the employee, or leaving them registered as sick.**
  - n. **Rejecting a leave application.**
  - o. **Granting leave, other than at their own request.**
3. **Retaliation as referred to in paragraph 1 also takes place if there is a reasonable basis for holding the reporter accountable for their performance or for taking one of the detrimental measures listed in paragraph 2 against them, but the measure taken by the employer is not reasonably proportionate to that basis.**
  4. **If the employer proceeds towards the reporter within a reasonable time after their report to take a detrimental measure as referred to in paragraph 2, they must explain why they believe this measure is necessary and**




**demonstrate that it is unrelated to the reporter's good faith and proper reporting of the suspected wrongdoing or irregularity.**

- 5. The employer will ensure that supervisors and colleagues of the reporter refrain from any form of retaliation in connection with reporting a suspected wrongdoing or irregularity in good faith and properly, which hinders the reporter's professional or personal functioning. This includes in any case:
  - a. Bullying, ignoring and excluding the reporter.**
  - b. Making unsubstantiated or disproportionate accusations about the reporter's performance.**
  - c. Imposing an investigation, speaking, workplace and/or contact ban on the reporter or their colleagues, in whatever manner formulated.**
  - d. Intimidating the reporter by threatening with certain measures or behaviour if they proceed with their report.****
- 6. The employer will address employees who are found to have retaliated the reporter and may impose warnings or disciplinary measures accordingly.**

## **Article 6. Preventing Retaliation Against the Reporter**

- 1. The Confidential Advisor appointed pursuant to Article 9 (6) will immediately engage with the reporter to identify potential retaliation risks, propose risk mitigation strategies, and outline available recourse in case of perceived retaliation.**
- 2. If the reporter believes that retaliation has taken place, they may discuss this with the contact person without**





**delay. The contact person will record this in writing, seek the reporter's approval and signature on the record, and promptly forward it to the most senior supervisor. A copy of this record will be provided to the reporter.**

- 3. The most senior supervisor is responsible for implementing necessary measures to prevent any form of retaliation against the reporter.**

## **Article 7. Protecting Other Parties Involved from Retaliation**

- 1. The employer will not retaliate against the advisor employed by the employer for acting as an adviser to the reporter.**
- 2. The employer will not retaliate against the Confidential Advisor for performing the duties described in this policy.**
- 3. The employer will not retaliate against the contact person for performing the duties described in this policy.**
- 4. The employer will not retaliate against investigators employed by the employer for performing the duties described in this policy.**
- 5. The employer will not retaliate against an employee who is heard by investigators in connection with making a statement in good faith.**
- 6. The employer will not retaliate against an employee for providing documents to investigators that, in their reasonable judgment, are relevant to the investigation.**
- 7. Article 5 (2) to (6) will apply mutatis mutandis to retaliation against the persons referred to in paragraphs 1 to 6.**




## **Article 8. Confidential Treatment of the Report and the Identity of the Reporter**

- 1. The employer must ensure that the information on the report is kept in such a way that it is physically and digitally accessible only to those involved in handling this report.**
- 2. All those involved in handling a report are prohibited from disclosing the identity of the reporter without the reporter's express written consent and will handle information about the report confidentially.**
- 3. If the suspected wrongdoing or irregularity has been reported through the Confidential Advisor and the reporter has not given permission to disclose their identity, all correspondence regarding the report will be sent to the Confidential Advisor and they will forward it to the reporter without delay.**
- 4. All those involved in handling a report are prohibited from disclosing the identity of the advisor without the express written consent of the reporter and the advisor.**


## **Article 9. Procedure for Recording, Forwarding and Confirmation of Receipt of the Internal Report**

- 1. If the employee orally reports the suspected wrongdoing or irregularity to a supervisor or provides a written report with a verbal explanation, this supervisor, in consultation with the reporter, ensures a written record of this, and submits this record to the reporter for approval and signature. The reporter receives a copy of this.**

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- 2. If the employee orally reports the suspected wrongdoing or irregularity to the Confidential Advisor or provides a written report with a verbal explanation, this Confidential Advisor, in consultation with the reporter, ensures a written record of this, and submits this record to the reporter for approval and signature. The reporter receives a copy of this.**
  - 3. The supervisor who receives the report will promptly forward the report to the most senior supervisor within the employer's organisation.**
  - 4. If the reporter or the supervisor who receives the report have a reasonable suspicion that the most senior supervisor is implicated in the suspected wrongdoing or irregularity, the supervisor will immediately forward the report to the most senior responsible person within the employer's organisation. In such cases, throughout this policy, "the most senior manager" should be understood as "the most senior responsible person".**
  - 5. The most senior supervisor sends the reporter a confirmation of receipt of the report without delay. The confirmation of receipt includes at least an objective description of the report, the date of receipt and a copy of the report.**
  - 6. Upon receipt of the report, the most senior supervisor, in consultation with the reporter, will immediately designate a contact person to mitigate potential retaliation.**

## **Article 10. Procedure for Handling the Internal Report by the Employer**

- 1. The most senior supervisor will investigate the report of the suspected wrongdoing or irregularity, unless:**

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- a. **The suspicion is not based on reasonable grounds; or**
    - b. **It is clear in advance that the report does not relate to suspected wrongdoing or irregularity.**
  2. **If the most senior supervisor decides not to investigate, they will inform the reporter of this in writing within two weeks of the internal report. This notification will specify the reasons why the most senior supervisor believes the suspicion lacks reasonable grounds or why it is clear in advance that the report does not relate to suspected wrongdoing or irregularity.**
  3. **The most senior supervisor will assess whether an external body as referred to in Article 14 (3) of the internal report of suspected wrongdoing must be informed. If the employer notifies an external body, the most senior supervisor will send the reporter a copy of this, unless there are serious objections.**
  4. **The most senior supervisor will assign the investigation to independent and impartial investigators, and in any case will not have the investigation conducted by persons who may be or have been involved in the suspected wrongdoing or irregularity.**
  5. **The most senior supervisor will immediately inform the reporter in writing once an investigation has started, specifying who is conducting the investigation. The most senior supervisor will also provide the reporter with a copy of the investigation order, unless there are serious objections.**
  6. **The most senior supervisor will inform the persons involved in the report about the report and about informing an external body as referred to in paragraph 3, unless the investigative or enforcement interest may be harmed by this.**



## **Article 11. Procedure for Conducting the Investigation**

- 1. The investigators will give the reporter an opportunity to be heard. They will draft a written record of this, submit it to the reporter for approval and signature, and provide the reporter with a copy.**
- 2. The investigators may also hear other persons involved. They will draft a written record of this, submit it to the person heard for approval and signature, and provide the person heard with a copy.**
- 3. Within the employer's organisation, the investigators can access and request any documents that they reasonably deem necessary for conducting the investigation.**
- 4. Employees are obliged to provide the investigators with any documents they reasonably consider necessary for the investigation.**
- 5. The investigators draw up a draft investigation report and give the reporter the opportunity to provide feedback on it, unless there are serious objections.**
- 6. The investigators then adopt the investigation report. They send a copy of it to the reporter, unless there are serious objections.**

## **Article 12. Employer's Decision**

- 1. Within eight weeks of the report, the most senior supervisor informs the reporter in writing of the substantive decision regarding the reported suspected**




wrongdoing or irregularity. This will also detail the actions taken as a result of the report.

2. If it becomes clear that the decision cannot be made within the set time limit, the most senior supervisor will inform the reporter of this in writing, specifying a new deadline by which the decision can be expected. If this extended period exceeds 12 weeks in total, the reasons for the delay will be explained.
3. Following the completion of the investigation, the most senior supervisor will determine whether an external body, as mentioned in Article 14 (3), should be informed about the internal report of suspected wrongdoing, along with the investigation report and the employer's decision. If the employer decides to inform an external body, they will provide the reporter with a copy of this communication, unless there are serious objections.
4. The persons involved in the report will be informed accordingly, as outlined in paragraphs 1 to 3, unless such disclosure could jeopardise the investigative or enforcement interests.

## **Article 13. Adversarial Hearing on Investigation Report and Employer's Decision**

1. The employer will give the reporter an opportunity to respond to the investigation report and the employer's decision.
2. If in response to the investigation report or the employer's decision, the reporter substantiates that the suspected wrongdoing or irregularity was not adequately investigated or that there are significant inaccuracies in the investigation report or the employer's decision, the employer will address these concerns



**substantively. If necessary, the employer will initiate a new or supplementary investigation. Articles 10 to 13 will apply accordingly to this new or additional investigation.**

- 3. If the employer informs or has informed an external body as referred to in Article 14 (3), they will also send the above-mentioned response of the reporter to the investigation report and the employer's decision to that external body. The reporter will receive a copy of this.**

## **Article 14. External Reporting**

- 1. Following an internal report of suspected wrongdoing, the reporter may opt for external reporting if:**
  - a. The reporter disagrees with the decision referred to in Article 12 and considers that the suspicion was wrongly dismissed.**
  - b. The reporter has not received a decision within the time limit referred to in Article 12 (1) or (2).**
- 2. The reporter may immediately make an external report of suspected wrongdoing if making an internal report first cannot reasonably be required. This will be the case if this follows from any statutory regulation or if there is:**
  - a. Acute danger, where a serious and urgent social interest requires immediate external reporting.**
  - b. A reasonable suspicion that the most senior responsible person within the employer's organisation is involved in the suspected wrongdoing.**
  - c. A situation where the reporter can reasonably fear countermeasures when making an internal report.**

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- d. **A clearly identifiable threat of misappropriation or destruction of evidence.**
  - e. **A previous report in accordance with the procedure of the same wrongdoing, which did not eliminate the wrongdoing.**
  - f. **A duty of immediate external reporting.**
3. **The reporter may direct the external report to an appropriate external body, determined by the reporter's reasonable judgment. An external body includes:**
    - a. **A body tasked with investigating criminal offences.**
    - b. **A body charged with enforcing the provisions of or under any statutory provision.**
    - c. **Any other authorised body where suspected wrongdoing can be reported, including the investigation Department of the Dutch House for Whistleblowers.**

## **Article 15. Internal and External Investigation into Retaliation Against the Reporter**

1. **If the reporter believes they have faced retaliation due to reporting suspected wrongdoing, they may request the most senior supervisor to investigate their treatment within the organisation.**
2. **Articles 10 to 13 will apply mutatis mutandis.**
3. **Paragraphs 1 and 2 will apply mutatis mutandis to the persons referred to in Article 7 (1) to (6).**
4. **The reporter may also request the Investigation Department of the Dutch House for Whistleblowers to investigate the employer's conduct towards them in response to the report of suspected wrongdoing.**





## **Article 16. Publication, Recording and Evaluation**

- 1. The most senior supervisor will ensure that this policy is published on the intranet and made publicly available on the employer's website.**
- 2. The most senior supervisor draws up an annual report on the policy regarding the handling of reporting suspected wrongdoings and irregularities and the implementation of this policy. This report will in any case include:**
  - a. Information on the policy conducted in the past year on the handling of suspected wrongdoings and irregularities and the policy to be pursued in this area in the coming year.**
  - b. Information on the number and types of reports received, outcomes of investigations, and the employer's decisions.**
  - c. General information on efforts to prevent retaliation against reporters.**
  - d. Information on the number of requests for investigations for retaliation related to reporting suspected wrongdoing, outcomes of these investigations, and the employer's decisions.**
- 3. The most senior supervisor will send the draft of the report referred to in the previous paragraph to the most senior responsible person for review.**
- 4. The most senior supervisor will give the most senior responsible person the opportunity to comment on the policy regarding the handling of reports of suspected wrongdoings and irregularities, the implementation of**



**this policy, and the report itself. The most senior supervisor will ensure that the views of the most senior responsible person are included into the report.**

## **Article 17. Implementation of Policy and Revocation of Current Policy**

- 1. This policy comes into force as of April 2021.**
- 2. This policy governing the reporting of suspected wrongdoing or irregularities at De Vrolijkheid or any of its affiliated partners will be referred to as the “Reporting Procedure for Wrongdoing” or “Whistleblower Policy Of De Vrolijkheid”.**



# Employee identifies “suspected wrongdoing”

Route 2

Route 1a

Route 1b

Route 1c

Article 3

**Reporting to a supervisor with a higher hierarchical position**

**Reporting to the Confidential Advisor**

**Reporting to and decision of Manager of de Vrolijkheid**

Article 12 (1)

**Agree with decision of management**

**Disagree with decision or there is no decision of the management**

**Reporting to Chairman of the Board**

Article 12 (3)

3(2)

Article

Article 6

**Reporting to external body**

**Standard procedure for reporting suspected wrongdoing by Whistleblowers**