

Whistleblower policy

Preface

The following subjects are explained in these regulations:

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2. Scope
3. Procedure
4. Confidentiality

This whistleblower policy is published on the website of Van Hek & Lelieveld Finance & HR. Wherever “he” is written, “she” can also be read.

1. General

Pursuant to Article 32 of the Accountancy Organisations Regulation (in Dutch: Verordening Accountantsorganisaties or “VAO”), our office is required to have a whistleblower policy. Article 32 of the VAO reads as follows:

Article 32

1. The accountancy firm has a scheme that guarantees that persons from outside the accountancy firm and persons employed by or affiliated with it, can raise matters with respect to alleged irregularities within or (partly) outside the accountancy firm without jeopardising their legal position. This arrangement leads to complaints being recorded, treated confidentially and on time and that the irregularities complained about, if justified, are timely handled by taking appropriate action by the accountancy organisation.
2. The policy referred to in the first paragraph will in any case be published on the website of the accountancy firm. In case an accountancy firm does not have a website, it will make this policy known in a different way within the accountancy firm and will send this policy to persons outside the accountancy firm on request.

2. Scope

This whistleblower policy relates to the following situations:

- A. acts that lead to criminal offences by the accountancy firm or its employees;
- B. any actual or suspected other violations of external laws and regulations by the accountancy firm or its employees;
- C. any actual or suspected violation of internal regulations by the accountancy firm or its employees;
- D. (threatening) intimidation of employees by colleagues or supervisors;
- E. (threatening) unlawful destruction or manipulation of data or information;
- F. and all situations that, in the opinion of a reporter, qualify for being reported to the counselor.

If there are differences in opinion or complaints about the performance of the accountancy firm or its employees this whistleblower policy can also be used. The difference with the aforementioned guidelines is due to the fact that use of the whistleblower policy always takes place on the basis of anonymity.

3. Procedure

1. If there is a situation that falls within the scope of this whistleblower policy the reporter has the option to report this to the confidential counselor.
2. The notification to the confidential counselor should exclusively take place electronically via info@vanheklelieveld.nl. External third parties can also make a notification through this e-mail address.
3. The confidential counselor confirms receipt of the notification to the reporter within 1 week. The confidential counselor also informs the reporter how and within what period of time the notification will be processed. This term is no more than four weeks upon receipt of the notification.
 - a. In the event of a situation referred to under 2 A or E, the counselor immediately notifies a supervisor. The counselor also informs the reporter about this.
 - b. In case of an (imminent) violation of internal or external professional regulations, the confidential counselor informs the in-house professional practice committee.
 - c. When informing a supervisor and/or the in-house professional practice committee as referred to in points 3.3a and b, the confidential counselor does not disclose the source.
4. The confidential counselor will inform the reporter about the outcome and the measures taken within four weeks at the latest. If this term cannot be met due to unforeseen circumstances, the confidential counselor will inform the reporter about this and will indicate the term within which the reporter will be informed about the outcome of their notification.
5. Reports relating to an (imminent) violation of internal or external professional regulations are in all cases handled by the confidential counselor in consultation with the in-house professional practice committee with due observance of confidentiality.

4. Confidentiality

The notification, the correspondence in respect of this notification and the handling are done in full secrecy and confidentiality, unless the reporter releases the confidential counselor from his duty of confidentiality. The board of directors of the accountancy firm guarantees that employees who submit such notifications to the confidential counselor on the basis of this whistle-blower policy, will in no way be adversely affected in their performance within the accountancy firm, or in their career within the firm.