

# Whistleblower policy

February 2022

Pursuant to art. 27 of the Dutch Audit Firms Regulation VAO, our office is required to have a whistleblower policy available.

## Art. 27 VAO

1. The accounting firm has a procedure that ensures that people inside and outside the accounting firm and associated persons can report any perceived irregularities within or (also) outside the accounting firm without any fear of losing their legal status. This policy will ensure that the accounting firm will record and handle complaints in a confidential and timely manner, and that the firm will implement the appropriate measures to resolve any valid complaints in a timely manner.
2. The policy specified in paragraph one will be placed on the accounting firm's website. If the accounting firm does not have a website, it will distribute this policy through a different channel within the accounting firm and will send this policy to people outside the accounting firm upon request.

## General

This whistleblower policy applies to the following situations:

- Actions that lead to criminal offences by our firm or its staff;
- All real or suspected violations of external laws and regulations by our firm or its staff;
- All real or suspected violations of internal laws and regulations by our firm or its staff;
- (Threatening) intimidation of staff by colleagues and/or supervisors;
- (Threatening) wrongful destruction or manipulation of data or information;

Examples are complaints on irregularities related to personal interaction, for example on (sexual) intimidation, humiliation, discrimination, aggression or violence and complaints on business abuse, for example non-compliance with laws and regulations, fraud, swindle, improper use of assets or manipulation of information.

Informants, internal employees of the audit firm or external parties, can file a complaint.

This whistleblower policy can also be invoked for any differences of opinion and/or complaints regarding the actions of our firm and/or its staff. The difference between this and the guidelines specified above has to do with the fact that the whistleblower policy is always based on anonymity.

## Procedure

1. If a situation occurs that is within the scope of this whistleblower policy, the informant has the opportunity to report it to the confidential advisor.
2. Incidents may be reported by the internal or external informant to the confidential advisor Boudewijn Daris, via e-mail [boudewijn.daris@qconcepts.nl](mailto:boudewijn.daris@qconcepts.nl) or by phone 06-43585982, or to the deputy confidential advisor Wendy van Eijk [wendy.van.eijk@qconcepts.nl](mailto:wendy.van.eijk@qconcepts.nl) or 06-44256427.

## Qconcepts

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3. The confidential advisor must confirm the report within 1 week. The confidential advisor also notifies the informant how the reported incident will be handled and within what timeframe. This timeframe must be no more than four weeks after the receipt of the report.
4.
  - a) In the event of any actions that lead to a criminal offence or unlawful destruction or manipulation of data or information, the confidential advisor shall notify the board immediately. The confidential advisor will also notify the informant of the same.
  - b) In the event of any (threatening) violation of internal or external professional rules, the confidential advisor will also notify the board.
  - c) The confidential advisor shall not disclose the source when notifying the board of any actions as specified under items 5a and 5b.
5. The confidential advisor shall notify the informant within no more than four weeks on how the reported incident has been resolved and what measures have been taken. If this time frame cannot be met due to unforeseen circumstances, the confidential advisor will notify the informant about the delay and will advise the informant when (s)he can expect a report regarding the resolution of the reported incident.
6. Reports related to a (threatening) offence against internal or external professional rules are always handled by the confidential advisor in consultation with the board, while maintaining confidentiality.
7. The confidential advisor registers all reports in a designated register. This document is secured to prevent access to others. Reports by phone are included in the register by including a valid written transcript of the conversation. The informant has the possibility to review the written transcript and has the option to revise and consequently approve.

### **Confidentiality**

The report, all related correspondence and its processing occur under full confidentiality and secrecy, unless the informant releases the confidential advisor from his/her confidentiality obligation. Our firm's board guarantees that staff who report incidents to the confidential advisor in accordance with this whistleblower policy will not be subjected to any negative effect on his/her position at the accounting firm and/or his/her career.

