

Whistleblower policy

Pursuant to the "Whistleblowers Protection Act ('Wbk')", our office is required to have a whistleblower policy available.

General

This whistleblower policy applies to the following situations (or suspicions of misconduct):

- > 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;
- > Infringement of Union law: an act or omission that a. is unlawful and relates to EU acts and policy areas falling within the material scope referred to in Article 2 of EU Directive 2019/1937, or b. undermines the purpose or application of the rules in the Union acts and policy areas falling within the material scope referred to in Article 2 of EU Directive 2019/1937.
- > All other situations that are deemed eligible by the informant to the confidential advisor.

Examples of 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.

A complaint can come from both individuals within and outside the accounting organization. A whistleblower can, in all cases, report directly (also) externally, for example, to the 'Huis voor klokkenluiders', the professional organization, the AFM (Dutch Authority for the Financial Markets), the Data Protection Authority, or other competent authorities.

In the event of differences of opinion or complaints about the actions of our firm or its employees, this whistleblower policy can also be used. The difference from the aforementioned guidelines is that the whistleblower policy is always used on the basis of anonymity. Protection of the identity of the reporter applies to all reports.

Confidential advice if needed

The reporter is free to discuss a suspicion of misconduct with an advisor in confidence. This can be done with the confidential advisors, team captain, RMP, or Compliance Officer.

Free legal support

Whistleblowers are eligible for free legal assistance or mediation. Anyone wishing to use the arrangement can contact the 'Huis voor klokkenluiders'. The advisory department of the 'Huis voor klokkenluiders' assesses whether there is a reasonable suspicion of a societal wrongdoing as defined in the 'Wet bescherming klokkenluider's. If the advisory department concludes that legal support is needed because there may be detriment or criminalization as a result of reporting a suspicion of wrongdoing, it issues a referral letter to the person for legal assistance and/or mediation. With this letter, they can apply to the [Raad voor Rechtsbijstand](#) for subsidized legal assistance from a lawyer and/or a mediator. There is no income or asset test for the allocation of legal assistance. No personal contribution is required either.

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Legal assistance and mediation are available not only to (potential) whistleblowers but also to involved third parties and people who support the whistleblower. This is also stipulated in the Legal Aid and Mediation Subsidy Scheme under the Whistleblowers Protection Act.

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 Wendy van Eijk or Martijn Lomme via e-mail Wendy.van.Eijk@qconcepts.nl or Martijn.Lomme@qconcepts.nl or by phone 06-44256427 or 06-44472927.
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 4a and 4b.
5. The confidential advisor informs the reporter no later than three months after the assessment, the handling of their report, and the measures that have been taken ('feedback').
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, the correspondence about it, and the handling thereof are conducted with complete secrecy and confidentiality, unless the reporter releases the confidential advisor from their duty of confidentiality.

Qconcepts guarantees that employees who make reports under this whistleblower policy, as well as those who support the reporter, an involved third party, or the confidential advisor/investigators, will not suffer any negative impact on their functioning within the accounting organization or their career. This means that the employee cannot be held liable for making a report (exemption from legal proceedings).

A condition for protection is that the person making the report has reasonable grounds to believe that the reported information is correct at the time of the report. Providing evidence for the report is not necessary.

If any legal provision requires the disclosure of the identity of a reporter during the investigation of the report or a legal procedure, the reporter will be informed as much as possible in advance, unless this information would jeopardize the related investigation or legal procedure.