

Policy on dealing with reports of concerns about wrongdoing or irregularities at InterUM BV¹

Whistleblowers Act

InterUM BV,

having regard to the importance that **InterUM BV** attaches to implementing a sound policy on integrity issues and, as a part of this, to having a satisfactory whistleblowing policy,

RESOLVES

to adopt the following policy:

Clause 1. Definitions

1. In this policy the following definitions shall apply:
 - a) **employee**: any person who carries out or has carried out work under an employment contract governed by civil law or any person who carries out or has carried out work otherwise than pursuant to an employment relationship;
 - b) **employer**: **InterUM BV**, which has work carried out or has previously had work carried out under an employment contract governed by civil law or has work carried out or has previously had work carried out otherwise than pursuant to an employment relationship;
 - c) **concerns about wrongdoing**: an employee's concerns that wrongdoing exist within the organisation where he works or has worked or in another organisation if he came into contact with that organisation through his work activities, where:
 - 1) the concerns are based on reasonable ground, arising from knowledge acquired by the employee in working for his employer or arising from knowledge acquired by the employee through work activities within another company or organisation, and
 - 2) the public interest is affected by:
 - i. a (impending) breach of a statutory requirement, including any (impending) criminal offence,
 - ii. a (impending) risk to public health,
 - iii. a (impending) risk to human safety,
 - iv. a (impending) risk of environmental damage,
 - v. a (impending) risk to the proper functioning of the organisation due to an improper way of taking action or failure to act,
 - vi. a (impending) breach of any rule other than a statutory requirement,
 - vii. a (impending) waste of government funds,

¹ Based on the 'Model policy on dealing with reports of concerns about wrongdoing or irregularities' from the advice department of the House for Whistleblowers

- viii. deliberate withholding, destruction or manipulation of information concerning the matters described in paragraphs i. to vii. above (or an impending risk of the same).
 - d) **Concerns about irregularities:** a concern based on reasonable ground about a deficiency or injustice of a general, operational or financial nature that arises in respect of a matter for which the organisation is responsible and which is sufficiently serious that it is not covered by the standard working procedures and exceeds the responsibility of the immediate manager;
 - e) **advisor:** a person who had a duty of confidentiality by virtue of his position and who is consulted by an employee in confidence regarding concerns about wrongdoing;
 - f) **advice department of the House for Whistleblowers:** the advice department of the House, as described in Article 3a(2) of the House for Whistleblowers Act;
 - g) **report:** a report of concerns about wrongdoing or irregularities pursuant to this policy;
 - h) **reporter:** the employee who has reported concerns about wrongdoing or irregularities pursuant to this policy;
 - i) **ultimate manager:** the body or person responsible for the daily management of the employer's organisation. The ultimate manager is also the ultimate responsibility holder at InterUM BV;
 - j) **contact person:** the person appointed as the contact person by the ultimate manager, in consultation with the reporter, after receiving the report and with the aim of preventing unfair treatment;
 - k) **investigators:** those persons whom the ultimate manager appoints to carry out the investigation into the wrongdoing;
 - l) **external body:** the body to which the reporter reasonably believes it is most appropriate to make an external report of his concerns about wrongdoing
 - m) **external third party:** any organisation that or representative of an organisation whom the reporter reasonably believes to be capable of directly or indirectly resolving or bringing about the resolution of the suspected wrongdoing;
 - n) **investigation department of the House for Whistleblowers:** the investigation department of the House, as described in Article 3a(2) of the House for Whistleblowers Act;
2. Where this policy refers to 'he', 'him' or 'his' this is intended to include references to 'she' or 'her' as appropriate.

Clause 2. Information, advice and support for the employee

1. An employee may consult an advisor in confidence regarding concerns about wrongdoing.
2. In accordance with paragraph 1, the employee may request the advice department of the House for Whistleblowers for information, advice and support with respect to concerns about wrongdoing.

Clause 3. Internal report

1. An employee who has concerns about wrongdoing or irregularities within his employer's organisation may make a report of this to any manager holding a higher position within the organisation's hierarchy than his own. If the employee has a reasonable suspicion that the ultimate manager is involved in the suspected wrongdoing or irregularities, he may also make the report to the external body as described in clause 12.
2. The concerns about wrongdoing or irregularities need to be based on reasonable ground. This doesn't mean that the reporter has to prove wrongdoing or irregularities but he needs to be able to support his suspicion of wrongdoing or irregularities. The suspicion needs to be concrete and based on own observation or documents. The reporter needs to provide as much information as possible when reporting his concerns: names, dates, cause or reason for the report.
3. Anonymous reports won't be taken into account.
4. If the reporter acts not in good faith and/or reported concerns of wrongdoing or irregularities only for personal gain, he can be held accountable for any damages due to this.
5. This clause shall be of corresponding application to an employee of another organisation who has come into contact with the employer's organisation through his work activities and has concerns about wrongdoing within the employer's organisation.

Clause 4. Protecting the reporter against unfair treatment

1. The employer shall not treat the reporter unfairly in connection with a report in good faith and according to the proper procedure of concerns about wrongdoing or irregularities in the employer's organisation, another organisation, an external body within the meaning of clause 12.3 or an external third party in the circumstances described in clause 12.4.
2. The employer shall ensure that the reporter's managers and colleagues refrain from any form of unfair treatment in connection with the report in good faith and according to the proper procedure of concern about wrongdoing or irregularities that interferes with the reporter's ability to function either professionally or personally.
3. The employer shall speak to any employees who threaten the reporter unfairly about their actions and may give them a warning or take disciplinary measures against them.
4. Paragraph 1 shall not be of corresponding application when the reporter has acted not in good faith and/or reported only for personal gain.

Clause 5. Protecting others involved against unfair treatment

1. The employer shall not treat the advisor employed by the employer unfairly due to his role as advisor to the reporter.
2. The employer shall not treat the contact person unfairly due to his carrying out the duties described in this policy.
3. The employer shall not treat any investigator employed by the employer unfairly due to their carrying out the duties described in this policy.
4. The employer shall not treat an employee who is interviewed by the investigators unfairly in connection with making a statement in good faith.
5. The employer shall not treat an employee unfairly in connection with his provision to the investigators of documents that he reasonably believes to be relevant to the investigation.
6. Clause 4 shall be of corresponding application to any unfair treatment of the persons referred to in paragraph 5.1 to 5.6.

Clause 6. Dealing confidentially with the report and the identity of the reporter

1. The employer shall ensure that the information concerning the report is stored in such a way that it is only physically and electronically accessible to the persons involved in dealing with this report.
2. No person involved in dealing with the report shall disclose the identity of the reporter without explicit written consent of the reporter and each such person shall deal confidentially with the information concerning the report.
3. No person involved in dealing the a report shall disclose the identity of the advisor without the explicit written consent of the reporter and the advisor.

Clause 7. Recording, passing on and confirming receipt of an internal report

1. If the employee makes a report of concerns about wrongdoing or irregularities to a manager orally or gives an oral explanation of a written report, that manager shall, in consultation with the reporter, ensure that this is recorded in writing and present this written record to the reporter for approval and signature. A copy of the record shall be given to the reporter.
2. The manager to whom the report is made shall immediately pass on the report to the ultimate manager within the employer's organisation.
3. If the reporter or the manager to whom the report is made reasonably suspect that the ultimate manager is involved in the suspected wrongdoing or irregularities, the manager shall immediately pass the report on to the external body as mentioned in clause 12.
4. The ultimate manager shall immediately send the reporter confirmation that the report has been received. The confirmation of receipt shall include a brief description of the report, the date on which it was received and a copy of the report.
5. Following receipt of the report the ultimate manager shall, in consultation with the reporter, immediately appoint a contact person with the aim of preventing unfair treatment.

Clause 8 Actions by the employer to deal with the internal report

1. The ultimate manager shall set up an investigation into the reported concern about wrongdoing or irregularities unless:
 - a. the concerns are not based on reasonable grounds, or
 - b. it is clear at the outset that the matter reported does not involve concerns about wrongdoing or irregularities.
2. If the ultimate manager decides not to set up an investigation, he shall inform the reporter of this in writing within two weeks following the internal report. This communication shall also state the reasons why the ultimate manager believes that the concerns are not based on reasonable ground or that it is clear at the outset that the matter reported does not involve concerns about wrongdoing or irregularities.
3. The ultimate manager shall decide whether an external body within the meaning of clause 12.3 needs to be informed about the internal report of concerns about wrongdoing. If the employer informs an external body, the ultimate manager shall send the reporter a copy of this communication, unless serious objections exist to oppose this.
4. The ultimate manager shall assign the investigation to investigators who are independent and impartial and shall not have the investigation carried out by

persons who may be or may have been involved in the suspected wrongdoing or irregularities.

5. The ultimate manager shall inform the reporter immediately in writing of the fact that an investigation has been set up and the identities of the persons carrying out the investigation. The ultimate manager shall enclose with this communication a copy of the investigation assignment, unless serious objections exist to oppose this.
6. The ultimate manager shall inform the persons whom a report related about the report and about the fact that an external body has been informed as referred to in paragraph 3, unless this could have a detrimental effect on the investigation or on enforcement.

Clause 9 Carrying out the investigation

1. The investigators shall give the reporter the opportunity to voice his concerns. The investigators shall ensure that this is recorded in writing and present this written record to the reporter for approval and signature. A copy of the record shall be given to the reporter.
2. The investigators may also interview other persons. The investigator shall ensure that this interview is recorded in writing and present this written record to the person interviewed for approval and signature. A copy of the record shall be given to the person interviewed.
3. The investigator may consult and request all documents within the employer's organisation that they reasonably consider to be necessary to carry out the investigation.
4. Employees may provide to the investigators all documents that they consider it reasonably necessary for the investigators to consult in the context of the investigation.
5. The investigators shall prepare a draft investigation report and give the reporter the opportunity to comment on that report, unless serious objections exist to oppose this.
6. The investigator shall then approve the final investigation report. They shall send the reporter a copy of that report, unless serious objection exist to oppose this.

Clause 10 Position adopted by the employer

1. The ultimate manager shall inform the reporter in writing within eight weeks of the report concerning the specific position adopted with respect to the concerns about wrongdoing or irregularities reported. This communication will also state the steps taken as a result of the report.
2. If it becomes clear that it will not be possible to communicate the position adopted within the appointed period, the ultimate manager shall notify the reporter of this in writing. This communication will state the period within which the reporter can expect to be informed of the position adopted. If as a result of this extension the total period exceeds twelve weeks, it will also state the reasons why a longer period is necessary.
3. Following the conclusion of the investigation the ultimate manager shall decide whether an external body within the meaning of clause 12.3 needs to be informed about the internal report of concerns about wrongdoing and about the investigation report and the position adopted by the employer. If the employer inform an external body, he shall send the reporter a copy of this communication, unless serious objections exist to oppose this.
4. The persons to whom the report relates will receive notification corresponding to those received by the reporter under paragraphs 1 to 3, unless this could have a detrimental effect on the investigation or on enforcement.

Clause 11 Hearing both sides with respect to the investigation report and the position adopted by the employer

1. The employer shall give the reporter the opportunity to comment on the investigation report and the position adopted by the employer.
2. If in response to the investigation report or the position adopted by the employer the reported states, giving reasons, that the concerns about irregularities or wrongdoing have not actually been investigated or have not been investigated properly or that there are fundamental inaccuracies in the investigation report or the position adopted by the employer, the employer shall respond to these specific points and if necessary set up a new or additional investigation. Clause 6 to 9 shall be of corresponding application to this new or additional investigation.
3. If the employer informs or has informed an external body within the meaning of clause 12.3, he shall also send the reporter's comments on the investigation report and the position adopted by the employer as referred to above to that external body. A copy of this communication shall be given to the reporter.

Clause 12 External report

1. After making an internal report of concerns about wrongdoing, the reporter may make an external report if:
 - a. the reporter disagrees with the position referred to in clause 10 and believes that the concerns have been set aside incorrectly;
 - b. the reporter has not been notified about the position adopted within the period referred to in clause 10.1 or 10.2.
2. The reporter may make an external report of concern about wrongdoing immediately if he cannot reasonably be required to make an internal report first. The situations in which this applies include where this is provided for by any statutory provision or in the case of:
 - a. immediate danger, where a significant and urgent public interest necessitates an immediate external report;
 - b. a reasonable suspicion that the ultimate responsibility holder within the employer's organisation is involved in the suspected wrongdoing;
 - c. a situation in which it is reasonable for the reporter to fear reprisals in connection with making an internal report;
 - d. a clearly identifiable threat of falsification or destruction of evidence;
 - e. an earlier report about the same wrongdoing made in accordance with the procedure that did not put an end to the wrongdoing;
 - f. a duty to make an immediate external report.
3. The reporter may make the external report to the external body to which the reporter reasonably believes it is most appropriate to make an external report of his concerns about wrongdoing. The term external body shall be understood to include:
 - a. a body responsible for investigating criminal offences;
 - b. a body responsible for monitoring compliance with any requirements imposed by statute or under statutory authority;
 - c. any other competent body to which concerns about wrongdoing can be reported, including the investigation department of the House for Whistleblowers.
4. If the reporter reasonably believes that the public interest outweighs the employer's interest in confidentiality, the reporter may also make the external report to an external third party whom the reporter reasonably to be capable of directly or indirectly resolving or bringing about the salutation of the suspected wrongdoing.

Clause 13 Internal and external investigation into unfair treatment of the reporter

1. A reporter who believes that he has been unfairly treated in connection with making a report of concerns about wrongdoing may request the ultimate manager to carry out an investigation into the way in which he is treated within the organisation.
2. Clauses 6 to 9 shall be of corresponding application.
3. Paragraphs 1 and 2 shall be of corresponding application to the person referred to in clause 5.1 to 5.6.
4. The reporter may also request the investigation department of the House for Whistleblowers to set up an investigation into the way in which the employer behaved towards him as a result of the report of concerns about wrongdoing.

Clause 14 Publication, annual reporting and evaluation

1. The ultimate manager shall ensure that this policy is published on the intranet and made publicly available on the employer's website.
2. The ultimate manager shall prepare an annual report concerning the approach to dealing with reports of concerns about wrongdoing and irregularities and the implementation of this policy.

Clause 15 Entry into force of policy

1. This policy shall enter into force on **July 1st 2016**.
2. This policy shall be referred to as the policy on dealing with reports of concerns about wrongdoing or irregularities at **InterUM BV** or, in short, InterUM's Whistleblowers policy.