

Whistleblower policy Stolp+KAB

General

- 1.1 This document outlines the whistleblower policy of Stolp+KAB. The Whistleblower Protection Act applies to all employers. By developing, publishing, and implementing this policy, Stolp+KAB aims to meet both internal and societal needs to address misconduct without disadvantaging the whistleblower.
- 1.2 The following definitions are used in this policy:

Competent Authority:

The competent authorities as referred to in Article 2c of the Whistleblower Protection Act, which include: the Netherlands Authority for Consumers and Markets; the Netherlands Authority for the Financial Markets; the Dutch Data Protection Authority; De Nederlandsche Bank N.V.; the House for Whistleblowers as referred to in Article 3 of the Whistleblower Protection Act; the Healthcare and Youth Inspectorate; the Dutch Healthcare Authority; the Authority for Nuclear Safety and Radiation Protection, and any other organizations or administrative bodies designated by the Order in Council.

Public Interest:

The public interest is considered at stake if the action or omission affects more than the personal interests of the whistleblower and involves either a pattern or structural character or if the action or omission is severe or extensive.

Whistleblower:

An individual who, in the context of their work-related activities, reports or discloses suspected misconduct.

Report:

A report of suspected misconduct.

Misconduct:

Misconduct is either a violation or risk of violation of Union law, or an action or omission that affects the public interest: 1° through a violation or risk of violation of a legal regulation or of the employer's internal rules (which contain specific obligations and have been established by the employer based on a legal regulation), or 2° that poses a danger to public health, safety of individuals, environmental protection, or the proper functioning of the employer's business; or a violation or risk of violation of EU law.

Violation of Union Law:

An action or omission that a) is unlawful and relates to EU legislation and policy areas within the material scope as referred to in Article 2 of EU Directive 2019/1937, or b) undermines the purpose or application of the rules in EU legislation and policy areas within that material scope.

Suspected Misconduct:

The suspicion of a whistleblower that within the organization where they work or have worked, or in another organization with which they have come into contact through their work, misconduct is occurring, provided the suspicion is based on reasonable grounds derived from knowledge the whistleblower has acquired through their work.

Work-Related Context:

Past, current, or future work-related activities through which individuals may gain information about misconduct and may face disadvantage if they report such information.

Employer:

Stolp+KAB.

Employee:

Anyone who works under an employment contract or performs work in a subordinate relationship for compensation (e.g., interns, self-employed individuals, partners, board members, supervisors) for the employer.

2 Reporting a misconduct

- 2.1 Any whistleblower who suspects misconduct can report their suspicion to the employer as outlined below.
- 2.2 Reports can be made to Saskia van der Meer and/or Winnifred Besuyen, referred to hereafter as the "confidential advisor," via vertrouwenspersoon@stolpkab.nl of the relevant individual(s).
- 2.3 If the whistleblower reasonably suspects that the confidential advisor is involved in the suspected misconduct, the report should not be made to the confidential advisor but to the compliance officer via compliance@stolpkab.nl.
- 2.4 Reports can also be made by letter, email, telephone, voice message, or through an in-person meeting, as requested and within a reasonable timeframe, at a location to be determined with the individual(s) referred to in Article 2.2.
- 2.5 The whistleblower should provide a (private) residential and/or (private) email address and telephone number where they can be reached in connection with the report.
- 2.6 The suspicion of misconduct must be based on reasonable grounds, derived from the knowledge gained through their work or through work for another organization performing tasks for the employer.
- 2.7 The whistleblower should provide as much information as possible in connection with the report.

3 Confidential advice

- 3.1 Anyone who suspects misconduct can seek confidential advice (consultation, information, or support).
- 3.2 Confidential advice can be sought from the confidential advisor or compliance officer.

4 Handling of the report

- 4.1 Upon receipt, the report is entered into a designated register.
- 4.2 The report is investigated and followed up on by the confidential advisor and/or the compliance officer, depending on the nature of the report.
- 4.3 If the report is made orally (in a planned meeting or otherwise), an independent functionary will either create a written summary of the meeting or make a recording. Prior consent from the whistleblower is required for a recording. The whistleblower will be allowed to respond in writing to a written record of the meeting.
- 4.4 The receipt of the report is confirmed within seven days by sending a written acknowledgment to the whistleblower's provided address or email. This acknowledgment preferably contains a factual description of the report and a copy of the report or its written record if made orally.
- 4.5 Unless the report lacks reasonable grounds or is clearly unrelated to misconduct, the report is investigated by one or more individuals not directly involved in the reported facts. If the report lacks reasonable grounds or is clearly unrelated to misconduct, the whistleblower will be informed in writing with an explanation of that determination.
- 4.6 The individual(s) the report pertains to will be informed about the report unless the employer believes this is not in the interest of the investigation.
- 4.7 Within a maximum of three months from the receipt acknowledgment, the whistleblower will receive information about the assessment and, if applicable, the follow-up of the report.
- 4.8 The individual(s) the report pertains to will be informed about the assessment and, if applicable, the follow-up at least simultaneously with the whistleblower as per Article 4.8.

5 Confidentiality

- 5.1 All those involved in a report or in the investigation of suspected misconduct and who have access to confidential information are required to maintain confidentiality, except where a legal provision requires disclosure or the task of carrying out this law necessitates it.
- 5.2 Confidential information includes: information on the whistleblower's identity, the identity of the person involved in the suspected misconduct, and information about trade secrets.
- 5.3 The whistleblower's identity and any information that could directly or indirectly reveal it will not be disclosed outside the employer's organization without the whistleblower's consent. By making a report, the whistleblower consents to the use of their identity as necessary for the investigation and any follow-up unless the whistleblower explicitly indicates otherwise at that time.
- 5.4 If a legal provision in connection with an investigation or judicial proceedings requires the disclosure of the whistleblower's identity, the whistleblower will be informed in advance as much as possible unless such information would jeopardize the related investigation or judicial proceedings.

6 Protection of the whistleblower

- 6.1 The whistleblower will not be disadvantaged as a result of the report, provided they had reasonable grounds to believe the reported information was accurate at the time of the report.
- 6.2 Disadvantage under Article 6.1 includes any adverse action by the employer, such as dismissal or suspension (except at the whistleblower's request) or the imposition of a penalty as defined in Article 7:650 of the Dutch Civil Code.

7 Publication of this policy

- 7.1 Stolp+KAB has published this policy on its intranet and website.