

## **WHISTLEBLOWER PROCEDURE <sup>1</sup>**

This Whistleblower Procedure offers whistleblowers the opportunity to raise alleged malpractices, breaches of European law, incidents or irregularities (also) caused by or connected with HLB Witlox Van den Boomen, without jeopardising their legal position.

### **Contact details HLB Witlox Van den Boomen**

#### Postal address

HLB Witlox Van den Boomen  
t.a.v. Compliance  
Postbus 120, 5580 AC WAALRE

#### Visiting address (main) office Waalre

HLB Witlox Van den Boomen  
Eindhovenseweg 126  
5582 HW WAALRE

E: [compliance@hlb-wvdb.nl](mailto:compliance@hlb-wvdb.nl) (general)

T: 31 (0)40 221 58 05

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## **1. IMPLEMENTATION OF THIS PROCEDURE**

- 1.1 In this procedure the term 'Reporter' means: anyone who is connected or not connected with HLB Witlox Van den Boomen and who submits a report in good faith or expresses his/her concern about the suspicion of malpractice, a breach of European law, incidents or irregularities (partly) caused by or related to HLB Witlox Van den Boomen.
- 1.2 This procedure is open to the following people:
  - a) Employees (including trainees, self-employed persons, flex workers and volunteers and others who perform work for HLB Witlox Van den Boomen with or without an employment contract or appointment) and former employees (who have left the employment of HLB Witlox Van den Boomen no more than one year prior to the report);
  - b) shareholders and persons belonging to the Board of Directors or Business line Management of HLB Witlox Van den Boomen;
  - c) applicants to HLB Witlox Van den Boomen; and

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<sup>1</sup> This procedure was created based on the EU Directive 2019/1937 which should have been implemented in national legislation by December 17, 2021.

- d) persons who are otherwise associated with HLB Witlox Van den Boomen or its employees, including, for example, organisations that work for HLB Witlox Van den Boomen as contractors, subcontractors, cooperation partners or temporary employees.

## **2. SUBJECT OF REPORT**

- 2.1 A Reporter may report (a suspicion of) wrongdoing or (a suspicion of) a breach of European law or other irregularities (partly) caused by or connected with HLB Witlox Van den Boomen or its employees, or persons who can be equated with them, as specified in the provisions below.
- 2.2 (A suspicion of) malpractice exists in the event of an act or omission in which the social interest is at stake. This is the case if:
  - a) (an imminent/danger of a) violation of a legal requirement;
  - b) danger to public health;
  - c) danger to the safety of persons;
  - d) danger of environmental degradation;
  - e) danger to the proper functioning of the organisation, due to improper conduct; and/or
  - f) negligence.
- 2.3 A breach or suspected breach of European law occurs when an act or omission is unlawful and relates to certain Union acts and policy areas or undermines the purpose or application of rules contained in Union acts and policy areas. More specifically, it concerns breaches of a directive or regulation relating to, inter alia, the following specific areas of European law:
  - a) financial services, products and markets, prevention of money laundering and terrorist financing;
  - b) protection of privacy and personal data and security of network and information systems;
  - c) infringements affecting the Union's financial interests as referred to in Article 325 of the Treaty on the Functioning of the European Union;
  - d) infringements related to the internal market.
- 2.4 (Other) incidents or irregularities in the context of which Reporter can appeal to this regulation include:
  - a) all actual or suspected breaches of (internal) regulations by HLB Witlox Van den Boomen or its employees;
  - b) Integrity incidents by HLB Witlox Van den Boomen or its employees;
  - c) complaints about the conduct of or differences of opinion with respect to HLB Witlox Van den Boomen or its employees;
  - d) (threatened) intimidation and/or sexually transgressive behaviour by employees of HLB Witlox Van den Boomen;

- e) (threatened) unlawful destruction or manipulation of data or information; and
- f) all situations that, in the opinion of the Reporter, qualify for reporting.

2.5 Every report must be based on reasonable grounds that result from knowledge that the Reporting Party has acquired at HLB Witlox Van den Boomen or through employees or other parties involved with HLB Witlox Van den Boomen, or on reasonable grounds that result from knowledge that the Reporting Party has acquired through work at or through persons employed by another company or other organisation.

2.6 The reporter must substantiate the report as far as possible by matters which the reporter has observed himself or which he has learned from at first hand, and where possible by means of documents such as e-mails, reports, letters and photos. The reporter is not obliged to qualify the fact or suspicion which he/is reporting as an abuse, a violation of European law or otherwise.

### **3. INTERNAL REPORTING PROCEDURE**

3.1 The basic principle of this procedure is that a suspicion of abuse or violation of European law, or an incident or an irregularity must, in principle, be resolved by means of the internal reporting procedure, before an external reporting procedure (see section 4 of these rules) is initiated. The Reporter is requested to follow this reporting sequence in order to enable HLB Witlox Van den Boomen to deal with the report. If the Reporter cannot be expected to do so, the external reporting procedure can be initiated immediately.

3.2 The Reporter may submit his/her report by e-mail, in writing, by telephone or (after requesting an on-site interview within a reasonable period of time) in person, using the contact information listed above.

3.3 If the Reporter is an employee of HLB Witlox Van den Boomen, he/also has the option of reporting to:

- The Compliance Officer;
- his/her supervisor;
- The HR Manager;
- the Business line Board or the Board of Directors;
- The contact details of the external confidential advisor can be found on the intranet.

3.4 Every reporter has the option of submitting his or her report (anonymously). However, HLB Witlox Van den Boomen encourages, where possible, reports to be made internally in confidence, using a name and surname. This offers HLB Witlox Van den Boomen the opportunity to provide feedback to the reporter following the report. In the case of anonymous reports, feedback is not possible.

- 3.5 The report will be recorded in writing by (one of) the persons/ departments mentioned in 3.3 of HLB Witlox Van den Boomen and will be dated and registered.
- 3.6 The reporting document is presented to the Reporter, modified if necessary and then signed by the Reporter.
- 3.7 The reporting document is then submitted directly to the Business line Board. If the report concerns the Business line Board, the Compliance Officer can be contacted directly.
- 3.8 The Business line Board will confirm receipt of the report to the Reporter within seven days and either start an investigation immediately or decide not to investigate the report. If the circumstances justify it, a decision may be made to subcontract the investigation to an external party. If no investigation takes place, the Reporter will be informed immediately. If an investigation does take place, the Reporter will be informed of the steps to be taken.
- 3.9 If the nature of the suspected malpractice or breach or of the suspected incident gives cause to do so, the Business line Management will report the matter as soon as possible to the competent authority. HLB Witlox Van den Boomen may also be required, on the basis of a report, to make an external report to, for example, the Netherlands Authority for the Financial Markets (AFM).
- 3.10 Within six weeks from the time of the first report (and no later than three months thereafter), the Reporter will be informed in writing by (one of) the persons/ departments referred to in 3.3 of the conclusions regarding the abuse or suspicion of abuse or the incident or irregularity. If it is not possible to reach conclusions within six weeks, the Reporter will be informed of this and an indication will be given of when (no later than three months after the report) he will be able to receive the conclusions.
- 3.11 The Reporter will be given the opportunity to respond to the Business line Board regarding the conclusions.

#### **4. EXTERNAL REPORTING PROCEDURE**

- 4.1 Anyone who wishes to report suspected wrongdoing or a breach of European law has the right to report this directly externally to the Whistleblower's House or the authority competent for the specific report, such as the ACM, DNB, AFM, IGJ or Nza.
- 4.2 The Reporter may also proceed with external reporting if:
  - a) the Reporter has initially followed the internal reporting procedure, but does not agree with the conclusions of the person being final responsible, is not informed of the steps and conclusions, if the time limit for a substantive response is exceeded without informing the

Reporter, or if the time limit for reaching conclusions is considered unreasonably long given the nature of the report;

- b) the internal report has not been properly addressed or dealt with, other than as referred to in 4.2, although Reporter has followed the correct procedure for the internal report;
- c) Examples of this are if the Reporter or others involved, such as colleagues, are in acute danger or if there is a suspicion that the most senior person in the organization is involved in the abuse.

4.4 The Whistleblowers' House only handles reports of wrongdoing that are work-related. For the specific requirements concerning such a report, please refer to the Whistleblowers' House website.

## **5. PROTECTION AND CONFIDENTIALITY**

5.1 The Reporter who has reported a suspicion of wrongdoing, infringement, incident or irregularity, with due observance of the provisions of this procedure, shall not be disadvantaged in any way in his/her position as a result of the report. There is a question of disadvantage if HLB Witlox Van den Boomen treats the Reporter worse because of the report than if he/she had not made the report. Examples of disadvantage are dismissal, involuntary transfer or the refusal of a promotion based solely on the report. It is not enough that HLB Witlox Van den Boomen itself does not disadvantage the Reporter. It is also the responsibility of HLB Witlox Van den Boomen to ensure that managers and colleagues do not disadvantage the Reporter, for example by bullying, ignoring or intimidating him/her.

5.2 HLB Witlox Van den Boomen will deal confidentially with the report and with the identity of the Reporter. If desired, the anonymity of the Reporter will be guaranteed.

5.3 If a Reporter wishes to claim legal protection, he or she must disclose his or her identity to HLB Witlox Van den Boomen. A Reporter cannot remain anonymous during the investigation by the Whistleblower's Office either.

5.4 HLB Witlox Van den Boomen trusts that the Reporter will use this procedure for its intended purpose and will not misuse it. In the event that the Reporter deliberately disseminates incorrect or misleading information, the Reporter will be called to account for this and HLB Witlox Van den Boomen will take further measures.

## **6. RIGHT TO ADVICE**

6.1 The Reporter can seek advice on the best way to proceed in respect of a (suspected) abuse or infringement, an incident or an irregularity and on the manner in which he or she should submit the report. The confidential adviser can take on this advisory role.

- 6.2 The Reporter is free to seek advice elsewhere, for example from an advisor from the Advice Department of the Whistleblower House, a lawyer, a lawyer from a trade union or a lawyer from a legal expenses insurer.