

WEMOS WHISTLEBLOWERS' REGULATIONS (SAFE REPORTING SCHEME)

The Netherlands House for Whistleblowers Act has been effective since June 1, 2016.

Whistleblowers' regulations set out how an employer handles reports of a suspected abuse, breach of integrity or irregularity. Under the law, an employer is not only someone who has people in paid employment. Everyone who has or has had work done is an employer. An employee is someone who is performing work now or has performed work in the past, as a public official, in healthcare, in education, in business, with or without an employment contract. This includes self-employed workers, volunteers, flex workers, interns and former employees.

The objective of the act is to actively ensure a safe reporting and organizational climate and offer protection to employees who want to report an abuse, breach of integrity or irregularity.

Employees must complete the procedure correctly: first report internally and if this does not work properly or if there are reasons that prevent this, the employee can report externally.

Wemos values implementation of a proper integrity policy and, as part thereof, a proper whistleblowers' policy. Wemos wants to handle (suspicions of) abuses or irregularities carefully and seeks to maintain an open and safe organization culture where employees feel involved in and responsible for their organization.

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1 Definitions

1.1 In these regulations, the following definitions are used:

- a. **Wemos**: Stichting Wemos;
- b. **employee**: the person who performs or has performed work under a civil-law or public-law employment contract or the person who performs or has performed work for Wemos other than under an employment contract (such as volunteers, interns, self-employed persons and temporary workers);
- c. **employer**: Wemos, which has or has had work performed under a civil-law employment contract or has or has had work performed other than under an employment contract;
- d. **suspected abuse and/or crime**: a suspicion of an employee, based on reasonable grounds, of an abuse, illegal or immoral practice in the organization in which they work or have worked or with another organization if they have been into contact with that organization through their work that is taking place under the responsibility of the organization and where a major social interest is at stake in connection with:
 - i. an (imminent) criminal offense, such as theft, corruption and forgery;
 - ii. an (imminent) violation of laws and regulations;
 - iii. a danger to public health, the safety of persons or damage to the environment;
 - iv. (threat of) deliberate incorrect information provision to public bodies or impairment of the performance of the public service or enterprise;
 - v. an (imminent) waste of social/collective resources;
 - vi. (threat of) deliberate withholding, destruction or manipulation of information about these facts;
- e. **suspected breach of integrity or irregularity**:
 - i. a suspicion, based on reasonable grounds, of an imperfection or iniquity of a general, operational or financial nature taking place under the responsibility of the organization that is so serious that it falls beyond the scope of regular work processes and exceeds the responsibility of the immediate supervisor;
 - ii. an action that is contrary to Wemos' integrity policy;
- f. **adviser**: a person who, by virtue of their position, has a duty of confidentiality and is consulted by an employee in confidence about a suspected abuse;
- g. **person of trust**: the person appointed by management to act in this capacity for the organization and who has been announced internally as acting in this capacity. The person of trust works with due consideration for confidentiality and within the tasks as set out in the job profile for persons of trust;
- h. **report**: the report of a suspected abuse or irregularity under these regulations. No report can be made based on rumors or stories from others;
- i. **person reporting**: the employee who has reported a suspected abuse or irregularity under these regulations;
- j. **senior manager**: the body or person in charge of day-to-day management of the employer's organization;
- k. **internal supervisory body**: the body that supervises the senior manager within the employer's organization;
- l. **contact person**: the person who, after receipt of the report, has been designated by the senior manager, in consultation with the person reporting, as contact with a view to preventing disadvantaging;
- m. **investigators**: the persons instructed by the senior manager to conduct the investigation of the abuse or irregularity;

- n. **external body:** the body that, in the reasonable opinion of the person reporting, is the most qualified to receive the external report of the suspected abuse or irregularity;
- o. **external third party:** every organization or representative of an organization that, in the reasonable opinion of the person reporting, must be considered capable of solving the suspected abuse or irregularity or having it solved;
- p. **House for Whistleblowers** (www.huisvoorklokkenluiders.nl):

 - i. the Advisory Department of the Whistleblowers Authority as referred to in Article 3a, second paragraph, of the House for Whistleblowers Act;
 - ii. the Research Department of the Whistleblowers Authority as referred to in Article 3a, third paragraph, of the House for Whistleblowers Act.

- q. **These regulations are not intended for:**

 - i. reporting personal complaints from employees about work-related matters that concern individual employees;
 - ii. reporting conscientious objections in connection with the performance of normal business activities;
 - iii. voicing criticism of policy choices made by the employer;
 - iv. any report provided for in other regulations.

2 Information, advice and support for employees

- 2.1 Employees may consult an adviser in confidence about a suspected abuse or irregularity.
- 2.2 In accordance with paragraph 2.1, the employee may ask the person of trust for information, advice and support regarding the suspected abuse or irregularity.
- 2.3 In accordance with paragraph 2.1, the employee may also ask the Advisory Department of the Whistleblowers Authority for information, advice and support regarding the suspected abuse or irregularity.

3 Reporting by an employee of the own organization

- 3.1 An employee who suspects an abuse or irregularity in their employer's organization can report this directly to one of the following channels:
 - a. Internal management (Channel 1): every manager higher in the organizational hierarchy than the employee. If the employee has the reasonable suspicion that the senior manager is involved in the suspected abuse or irregularity, they can also report it to the internal supervisory body. In that case, "senior manager" as used in these regulations should be read as "internal supervisory body".
 - b. The internal integrity officer (Channel 2).
 - c. An external third party or the external whistleblowers contact point (Channel 3): The person reporting may bypass the internal reporting procedure and directly report a reasonable suspicion of an abuse externally if making an internal report cannot reasonably be expected of them and in the following situations:
 - i. acute danger, where an important and urgent social interest requires immediate external reporting;
 - ii. a situation in which the person reporting can reasonably fear countermeasures as a result of the internal report;
 - iii. a clearly identifiable threat of embezzlement or destruction of evidence;
 - iv. an earlier report of the abuse in accordance with the procedure that has not eliminated the abuse;
 - v. a statutory obligation to make a direct external report;

- vi. the person reporting does not agree with the position as referred to in Article 12 and is of the opinion that the suspicion was wrongly set aside and has informed the employer in line with Article 13;
 - vii. the person reporting has not received a position within the term referred to in Article 12, paragraph 1 or paragraph 2.
- 3.2 The external third party within the meaning of these regulations is any organization or representative of an organization to which the person reporting reports a suspected abuse in good faith because, in their opinion, there is such an important social interest that, in the circumstances of the case, this interest outweighs the organization's interest in secrecy. The report of the suspected abuse must be made to the external third party that, in the reasonable opinion of the person reporting, is most eligible for this, such as:
- a. an authority responsible for the investigation of criminal offenses;
 - b. an authority charged with supervision of compliance with the stipulations under or by virtue of any statutory provision;
 - c. another competent authority to which the suspected abuse or irregularity can be reported, including the Research Department of the Whistleblowers Authority.
- 3.3 If a report is made to Wemos' external whistleblowers' contact point, Wemos' internal integrity authority must also always be informed.
- 3.4 On the one hand, the person reporting will take the effectiveness with which the external party can intervene into account, and, on the other, the organization's interest in the least possible damage as a result of the intervention.
- 3.5 If, in the reasonable opinion of the person reporting, the social interest outweighs the employer's interest in secrecy, the person reporting can also make the external report to an external third party that, in their reasonable opinion, may be deemed capable of directly or indirectly ending the suspected abuse or irregularity or have it ended.
- 3.6 The employee can also contact the person of trust in the event of an abuse or irregularity in the employer's organization. It is the person of trust's task to offer employees first-line support and help them to take a decision and/or refer them for follow-up steps. They will explicitly leave open the possibility that the employee will not take any follow-up steps. Conversations with the person of trust are absolutely confidential.
- 3.7 If a report is made anonymously or is treated anonymously at the request of the person reporting, it is not possible to speak directly to the person reporting. This makes an investigation into the report more difficult.
- 3.8 The person reporting must act in good faith and with due care and cannot make a report based on rumors or stories from others.

4 Reporting by an employee from another organization

- 4.1 An employee from another organization who has come into contact with the employer's organization through their work and who suspects an abuse or irregularity within Wemos can report it to the Wemos integrity officer.
- 4.2 The employee of an organization other than referred to in paragraph 1 can also directly report the suspected abuse or irregularity within Wemos to Wemos' external whistleblowers' contact point.

5 Protecting the person reporting against disadvantaging

- 5.1 The legal position of the person reporting a suspected abuse, breach of integrity or irregularity acting in good faith and with due care both formally and materially will be protected. This protection is not limited to a certain duration. The employer will not disadvantage the person

reporting for making, in good faith and properly, a report of a suspected abuse or irregularity at the employer's, another organization, an external authority as referred to in Article 3, paragraph 5 or an external third party under the circumstances as referred to in Article 3, paragraph 7.

- 5.2 Formal due care is exercised if:
 - a. the person reporting has first raised the matter internally as referred to in Article 3, unless this cannot reasonably be expected of them as provided for in these regulations;
 - b. in making an external report as provided for in these regulations, the person reporting has made the facts known in an appropriate and proportionate manner.
- 5.3 Material due care is exercised if:
 - a. the person reporting has a reasonable suspicion that the facts in question are correct;
 - b. in the event of external disclosure, a social interest as referred to in Article 1d is at stake;
 - c. the interest of external disclosure socially prevails over the organization's interest in secrecy.
- 5.4 Disadvantaging as referred to in paragraph 1 at least includes the implementation of disadvantaging measures, such as:
 - d. dismissal other than at the employee's own request;
 - e. early termination or failure to renew a temporary employment contract;
 - f. failure to convert a temporary employment contract into a permanent one;
 - g. taking a disciplinary measure;
 - h. imposed appointment to another position;
 - i. extension or limitation of the tasks of the person reporting other than at their own request;
 - j. relocating or transferring the person reporting other than at their own request;
 - k. refusing a request for a relocation or transfer of the person reporting;
 - l. changing the place of work or refusing a request for such a change;
 - m. withholding a salary increase, non-recurring reward, bonus or granting of allowances;
 - n. withholding promotion prospects;
 - o. denying a request for leave.
- 5.5 Disadvantaging as referred to in paragraph 1 also exists if there is a reasonable ground to hold the person reporting accountable for their performance or take a disadvantaging measure as referred to in paragraph 2 against them, but the measure taken by the employer is not in reasonable proportion to that ground.
- 5.6 If the employer, shortly after a report is made, takes a disadvantaging measure as referred to in paragraph 2 against the person reporting, they will explain why this measure is considered necessary and that this measure is not related to the fact that a suspected abuse or irregularity was reported properly and in good faith.
- 5.7 The employer will ensure that managers and colleagues of the person reporting refrain from any form of disadvantaging related to the fact that a suspected abuse or irregularity was reported properly and in good faith that hinders the professional or personal performance of the person reporting. This at any rate includes:
 - a. bullying, ignoring or excluding the person reporting;
 - b. making unfounded or disproportionate reproaches with regard to the performance of the person reporting;
 - c. harassing the person reporting by threatening certain measures or behavior if they persist with their report.
- 5.8 The employer will hold employees who are guilty of disadvantaging the person reporting accountable and may impose a warning or disciplinary measure.

6 Preventing disadvantaging of the person reporting

- 6.1 The contact person designated on the basis of Article 9, paragraph 6 will immediately discuss with the person reporting which risks of disadvantaging exist, how these risks can be mitigated and what the employee can do if they believe they are being disadvantaged. The contact person ensures that this is recorded in writing and submits this to the person reporting for approval and signature. The person reporting receives a copy.
- 6.2 If the person reporting believes they are being disadvantaged, they can immediately discuss this with the contact person. The contact person and the person reporting will also discuss which measures can be taken to prevent disadvantaging. The contact person ensures that this is recorded in writing and submits this to the person reporting for approval and signature. The contact person immediately sends the report to the senior manager. The person reporting receives a copy.
- 6.3 The senior manager ensures that measures are taken as required to prevent disadvantaging.

7 Protecting other involved persons against disadvantaging

- 7.1 The employer will not disadvantage the adviser employed by the employer because of their activities as adviser to the person reporting.
- 7.2 The employer will not disadvantage the person of trust for the performance of the tasks as described in these regulations.
- 7.3 The employer will not disadvantage the contact person for the performance of the tasks as described in these regulations.
- 7.4 The employer will not disadvantage the investigators employed by the employer for the performance of the tasks as described in these regulations.
- 7.5 The employer will not disadvantage an employee who is interviewed by the investigators in relation to making a statement in good faith.
- 7.6 The employer will not disadvantage an employee because of providing documents to the investigators that, in their reasonable opinion, are relevant for the investigation.
- 7.7 Article 5, paragraphs 2 to 6 inclusive apply accordingly to disadvantaging of the persons referred to in paragraphs 1 to 6 inclusive.

8 Confidential treatment of the report and the identity of the person reporting

- 8.1 The employer ensures that the information about the report is kept in such a way that it is only physically and digitally accessible to the persons involved in handling the report.
- 8.2 If a report is made to management, the identity of the person reporting cannot be protected. Every manager is required to forward a report made to them to the senior manager or the designated MT member responsible for integrity. The manager must also always inform the internal integrity authority or officer.
- 8.3 If a report is made directly to the internal integrity authority or officer, the identity of the person reporting can be protected.
- 8.4 If a report is made directly to the external whistleblowers' contact point, the identity of the person reporting can be protected.
- 8.5 All those involved in handling a report will refrain from disclosing the identity of the person reporting without the explicit written consent of the person reporting and will handle information on the report confidentially.
- 8.6 All those involved in handling a report will refrain from disclosing the identity of the adviser

without the explicit written consent of the person reporting and the adviser.

9 Recording, forwarding and acknowledgment of receipt of the internal report

- 9.1 If the employee makes the report of a suspected abuse or irregularity in person to a supervisor or explains a written report in person (Channel 1), this supervisor will, in consultation with the person reporting, record this in writing and submit this record to the person reporting for approval and signature. The person reporting receives a copy.
- 9.2 The supervisor who received the report immediately sends it to the senior manager within the employer's organization. The supervisor must also always inform the internal integrity authority or officer.
- 9.3 The senior manager immediately sends the person reporting confirmation of receipt of the report. The confirmation of receipt at least contains a brief description of the report, the date on which it was received, and a copy of the report.
- 9.4 If the employee makes the report of a suspected abuse or irregularity in person to the internal integrity authority or officer or explains a written report in person (Channel 2), this integrity officer will, in consultation with the person reporting, record this in writing and submit this record to the person reporting for approval and signature. The person reporting receives a copy within 5 workdays.
- 9.5 The officer receiving the report informs the senior manager in the employer's organization or, if the report concerns the performance of the senior manager, the Supervisory Board as soon as possible of a reported suspicion of a breach of integrity, irregularity or abuse, stating the date on which the report was received.
- 9.6 After receipt of the report, the senior manager or, if the report concerns the performance of the senior manager, the Supervisory Board, immediately appoints a contact person for prevention of disadvantaging.

10 Handling of the internal report by the employer

- 10.1 After receiving a suspected abuse or irregularity, the integrity officer will conduct a preliminary investigation (along one of the three channels).
- 10.2 The integrity officer determines whether the report requires a disciplinary investigation or whether it should be followed up in a different manner. The first question the integrity officer answers is whether the issue reported actually constitutes a violation. They will also check whether there are reasons to conclude that the accusation could be untrue, and assess its provability. Finally, they check whether the damage that could be caused by the investigation would outweigh any appropriate punishment.
- 10.3 The integrity officer than presents an investigation proposal to the senior manager, unless:
 - a. the suspicion is not based on reasonable grounds, or
 - b. it is clear in advance that the issue reported is not a suspected abuse or irregularity.
- 10.4 The proposal referred to in paragraph 3 includes the conclusions of the preliminary investigation, a nomination for the appointment of (internal or external) investigators, a budget, if applicable, and the formulation of the investigation instruction and questions.
- 10.5 If the integrity officer does not conduct the investigation, but this is left to internal or external investigators, the integrity officer will supervise the investigation:
 - a. they will monitor progress and budget;
 - b. they will assess the quality of the work done;
 - c. they will critically question the investigators about methods and conclusions;

- d. they will present the completed investigation and a cover letter they have written to the senior manager.
- 10.6 If the employer informs an external authority, the senior manager will send the person reporting a copy, unless there are serious grounds that oppose this.
- 10.7 The senior manager entrusts the investigation to the investigators, who are independent and impartial, and, in any case, will not have the investigation carried out by persons who may be or may have been involved in the suspected abuse or irregularity.
- 10.8 The senior manager immediately informs the person reporting in writing of the fact that the investigation has been started and who is conducting it. The senior manager sends the person reporting a copy of the investigation instruction, unless there are serious grounds that oppose this.
- 10.9 The senior manager informs the persons who are the subject of the report about the report and about the fact that it has been presented to an external authority as referred to in paragraph 3, unless this could damage the interest of the investigation or the interest of enforcement.
- 10.10 If the senior manager decides not to investigate, they will inform the person reporting of this in writing within two weeks after the internal report, stating the reason why they believe that the suspicion is not based on reasonable grounds, or that it is clear in advance that the issue reported does not concern a suspected abuse or irregularity.

11 Implementation of the investigation

- 11.1 The investigators give the person reporting the opportunity to be interviewed. The investigators ensure that this is recorded in writing and submit this to the person reporting for approval and signature. The person reporting receives a copy.
- 11.2 The investigators may also interview other people. The investigators ensure that this is recorded in writing and submit this to the person interviewed for approval and signature. The person interviewed receives a copy.
- 11.3 The investigators have access to and can request all documents within the employer's organization that they reasonably consider necessary for conducting the investigation.
- 11.4 Employees may provide all documents to the investigators that they consider reasonably necessary for the investigators to take cognizance of in the context of the investigation.
- 11.5 The investigators prepare a draft investigation report and give the person reporting the opportunity to comment on it, unless there are serious grounds that oppose this.
- 11.6 The investigators subsequently adopt the investigation report. They send the person reporting a copy, unless there are serious grounds that oppose this.

12 The employer's position

- 12.1 The senior manager informs the person reporting within eight weeks after the report in writing about the substantive position on the suspected abuse or irregularity reported, also stating which measures have been taken following the report. The position is formulated with due observance of any confidential nature of the company information or other information to be provided and the relevant statutory provisions, such as privacy legislation.
- 12.2 If it is clear that the position cannot be issued within the term set, the senior manager will inform the person reporting in writing, indicating within which term the person reporting can expect the position. If this means that the term as a whole exceeds twelve weeks, they will also state why a longer term is necessary.
- 12.3 After completion of the investigation, the senior manager decides whether an external authority as referred to in Article 3, paragraph 5, must be informed of the internal report of a suspected

abuse, the investigation report, and the employer's position. If the employer informs an external authority, they will send the person reporting a copy, unless there are serious grounds that oppose this.

- 12.4 The persons who are the subject of the report are informed in the same manner as the person reporting under paragraphs 1 to 3 inclusive, unless this could damage the interest of the investigation or the interest of enforcement.

13 Hearing the arguments for the report of the investigation and the employer's position

- 13.1 The employer gives the person reporting the opportunity to respond to the investigation report and the employer's position.
- 13.2 If, in their response to the investigation report or the employer's position, the person reporting substantiates that the suspected irregularity or abuse was not actually or not properly investigated or that the investigation report or the employer's position contain fundamental inaccuracies, the employer will respond and, if necessary, have a new or supplementary investigation conducted. Articles 10 to 13 inclusive apply accordingly to this new or supplementary investigation.
- 13.3 If the employer informs or has informed an external authority as referred to in Article 13, paragraph 5, they will also send the response of the person reporting to the investigation report and employer's position as aforementioned to that external authority. The person reporting receives a copy.

14 Internal and external investigation of disadvantaging of the person reporting

- 14.1 The person reporting who believes they are disadvantaged in connection with reporting a suspected abuse or irregularity may request the senior manager to investigate the manner in which they are treated in the organization.
- 14.2 Articles 10 to 13 inclusive apply accordingly.
- 14.3 Paragraphs 1 and 2 apply accordingly to the persons referred to in Article 7, paragraphs 1 to 6 inclusive.
- 14.4 The person reporting may also ask the Research Department of the Whistleblowers Authority to investigate the way in which the employer has behaved towards them following the report of a suspected abuse or irregularity.

15 Publication, report and evaluation

- 15.1 The senior manager ensures that these regulations are posted on the intranet and on the employer's website.
- 15.2 The senior manager draws up a report every year on policy on handling reports of suspected abuse and irregularities and implementation of these regulations. This report at any rate includes:
 - a. information on policy pursued in the past year concerning handling of reports of suspected abuses and irregularities and policy to be pursued next year;
 - a. information on the number of reports and an indication of the nature of the reports, the outcomes of the investigations and the employer's positions;
 - b. general information about experiences with prevention of disadvantaging of the person reporting;

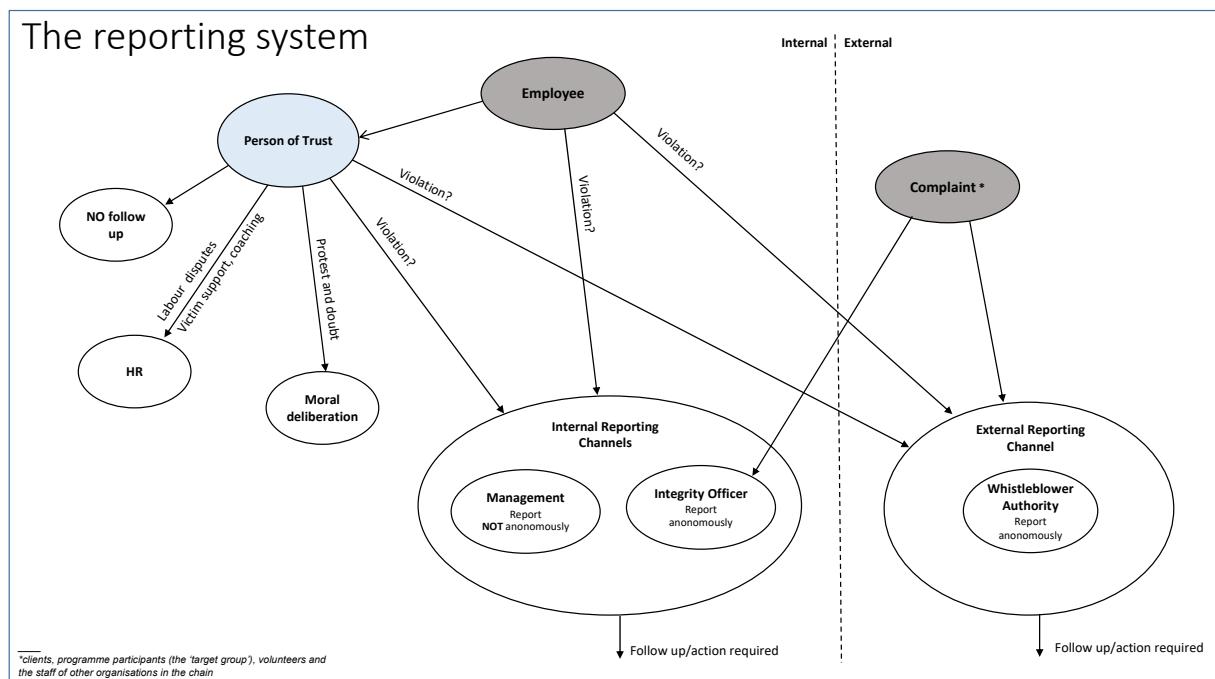
- c. information on the number of requests for investigation of disadvantaging related to reporting a suspected abuse or irregularity and an indication of the outcomes of the investigations and employer's positions.

16 Entry into force of the regulations and revocation of current regulations

- 16.1 These regulations take effect on January 1, 2020.
- 16.2 These regulations are referred to as the regulations for handling reports of a suspected abuse of irregularity at Wemos, or the Wemos Whistleblower's Regulations for short.

Annex 1

Wemos reporting system



Annex 2

Overview of Integrity Authority and persons of trust Wemos 2020

Integrity Authority

Responsible supervisor: Lejo van der Heiden
Responsible director/MT member: Mariëlle Bemelmans
Integrity officer: Trude Sveen
Integrity officer: Naima Latife
Email for reporting violations: integrity@wemos.nl
Telephone number of integrity officer : +31 (0)20-236 47 32

Internal person of trust

Valeria Huisman 020-236 47 34 / email: valeria.huisman@wemos.nl
Ella Weggen 020-236 47 36 / email: ella.weggen@wemos.nl

External person of trust

Occupational health and safety service ArboNed: Lindsey Scheer
Telephone +31 (0)20-687 87 35
Email: lindsey.scheer@arbo.nl

External whistleblowers' contact point

Gimd
Email for reporting violations: meldpuntgoededoelen@gimd.nl
Telephone: +31 (0)88 800 85 24