



Whistleblower Scheme

Van den Bosch

Section 1. Definitions

1. For the purposes of this scheme, the following definitions apply:
 - a. **Employee:** a person who carries out or has carried out work under an employment contract and a person who performs or has performed work for the employer outside of employment.
 - b. **Employer:** Van den Bosch, which provides or has provided work under an employment contract or otherwise provides or has provided work outside of an employment contract.
 - c. **Work-related context:** future, current or past work-related activities as a result of which, regardless of the nature of such work, persons may obtain information about wrongdoing and may be subject to discrimination if they were to report such information.
 - d. **Misconduct:** a violation or risk of violation of Union law, or an act or negligence involving the public interest in:
 - i. a violation or risk of violation of a statutory regulation or internal rules of employer, or
 - ii. a danger to public health, to the safety of persons, to damage to the environment or for the proper functioning of civil services or an enterprise as due to improper conduct or negligence.
 - e. **Violation of Union law:** act or negligence that:
 - i. is unlawful and relates to Union acts and policies falling within the material scope referred to in Section 2 of the Directive, or
 - ii. undermines the purpose or application of the rules in the Union Acts and policy areas that fall within the material scope referred to in Section 2 of the Directive.
 - f. **Directive:** Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (OJEU 2019, L 305).
 - g. **Suspicion of misconduct:** a reporter's suspicion that there is (imminent) misconduct within the organisation in which they work or have worked, or at another organisation - if they have encountered that organisation through their work. This suspicion must be based on reasonable grounds, arising from the reporter's knowledge gained at their employer or through their work at another organisation.
 - h. **Suspicion of an irregularity:** a suspicion, based on reasonable grounds, of an inadequacy or injustice that is of a general, operational or financial nature and takes place under the responsibility of the organisation, and is so serious that it falls outside the regular work procedures and exceeds the responsibility of the direct manager.
 - i. **Information about a breach:** information, including reasonable suspicions, about actual or potential breaches of Union law, which have taken place or are very likely to take place within the organisation where the reporter works or has worked or within another organisation with which the reporter has been in contact as part of their work, as well as about attempts to conceal such breaches.
 - j. **Report:** the report of a suspicion of an irregularity, misconduct or breach of EU law under these regulations.
 - k. **Reporter:** a natural person who reports or discloses a suspicion of misconduct or irregularity in the context of their work-related activities.
 - l. **Follow-up:** action by an employer to verify the veracity of the reporter's allegations and, if necessary and to the extent authorised, to further investigate or take action.
 - m. **Confidential Adviser:** the person appointed to act as such for the employer's organisation.
 - n. **Highest manager:** the board or person in charge of the day-to-day management of the employer's organisation.
 - o. **Internal supervisory board:** the board within the employer's organisation that supervises the highest manager.
 - p. **Contact person:** the person appointed by the highest manager after receipt of the report, in consultation with the reporter, as contact person for the purpose of preventing discrimination.
 - q. **Involved third party:** a third party connected in a work-related context with a reporter or a legal entity owned by the reporter, for which the reporter works or with which the reporter is otherwise work-related.
 - r. **Adviser/ Person assisting a reporter:** a natural person who advises a reporter in the reporting process in a work-related context and whose advice is confidential.
 - s. **Investigators:** those to whom the highest manager assigns the investigation of the misconduct.



- t. **Competent authority:** authority responsible for the receipt and follow-up of a report, to the extent authorised.
- u. **External third party:** an administrative body, department or other competent body, other than a competent authority, that receives a report of a breach of Union law as a result of their mandate or law assigned duty or authority.
- v. **Advisory Division of the House for Whistleblowers:** the Advisory Division of the House referred to in Section 3a, subsection 2, Whistleblower Protection Act.
- w. **Investigation Department of the House for Whistleblowers:** the investigation department of the House, referred to in Section 3a(3) Whistleblowers Protection Act;
- x. **Trade secret:** trade secret as referred to in Section 1 of the Trade Secrets Protection Act.

2. Where the 'he' form is used in these regulations, this should equally be read as the 'she' form.

Section 2. Information, advice, and support for the employee

1. An employee may confidentially contact the confidential adviser (External: Emmy van Zuidam, 0689970780. Internal: Chris Rijkers, coc@vandenbosch.com or anonymously by letter attn: Van den Bosch Attn: Compliance Officer Postbus 1 5469 ZG Erp The Netherlands), to request information, advice and support regarding the suspicion of an irregularity, misconduct or violation of EU law.
2. An employee may consult an adviser with an obligation of confidentiality in confidence about a suspicion of an irregularity, misconduct or a breach of EU law.
3. The employee may also request information, advice and support from the Advisory Department of the House of Whistleblowers concerning the suspicion of an irregularity, misconduct or a breach of EU law.

Section 3. Internal report by an employee of the employer

1. An employee who has a suspicion of an irregularity, misconduct or a violation of EU law within the employer's organisation may report it to any manager who, within the organisation, is hierarchically superior to them. If the employee has a reasonable suspicion that the highest manager is involved in the suspected misconduct, violation or irregularity, they may also make the report to the internal supervisory body, which is the Advisory Board. In that case, in these regulations, 'the internal supervisory body' must be read instead of 'the highest manager'.
2. The employee may also report the suspicion of an irregularity, misconduct or violation of EU law within the employer's organisation through the internal or external confidential adviser. The confidant shall, in consultation with the employee, forward the report to a manager as referred to in the previous subsection.
3. The report may be made in writing, orally by telephone or other voice message systems, or at the request of the reporter, by means of an on-site meeting within a reasonable time frame. The employee may also make a report anonymously.

Section 4. Internal report by employee of another organisation

1. An employee of another organisation who has come into contact with the employer through their activities and has a suspicion of an irregularity, misconduct or violation within the employer, may report this to any manager who holds an equal or higher position than them hierarchically within the organisation of the employer.
2. If the employee has a reasonable suspicion that the highest manager is involved in the suspected misconduct, violation or irregularity, they may also make the report to the internal supervisory body.
3. The employee of another organisation may also report the suspicion of misconduct, violation or irregularity within their employer's organisation through the confidential adviser. The confidential adviser, in consultation with the employee, forwards the report to a manager as referred to in section 1 or the internal supervisory body referred to in subsection 2.
4. The report may be made in writing, orally by telephone or other voice message systems or, at the request of the reporter, within a reasonable time frame by means of an interview at a location. Conversation recordings may be made only with the consent of the reporter. The employee may also make a report anonymously.



Section 5. Report with a competent authority

1. A reporter with a suspicion of misconduct or violation within the employer's organisation may also report this directly to the competent authority. This section does not apply to a suspicion of an irregularity: only internal reporting is possible for this.
2. Attached authorities are:
 - a. Authority for Consumers and Markets (ACM)
 - b. Authority for the Financial Markets (AFM)
 - c. Authority for Personal Data (AP)
 - d. The Dutch Central Bank (DNB)
 - e. the House for Whistleblowers
 - f. the Healthcare and Youth Inspectorate (IGJ)
 - g. the Dutch Healthcare Authority (NZ)
 - h. Authority for Nuclear Safety and Radiation Protection (ANVS)
 - i. organisations and administrative bodies designated by order in council or ministerial regulation, or parts thereof.
3. The report may be made in writing, orally by telephone or other voice message systems or, at the request of the reporter, within a reasonable time frame by means of an interview at a location. The employee may also make a report anonymously.

Section 6. Protecting the reporter from discrimination

1. The employer must protect the reporter from discrimination.
2. A reporter must also not be discriminated against during and after disclosure of a suspicion of irregularity, misconduct or a violation of EU law, provided that:
 - a. The reporter has reasonable grounds to believe that the reported information is correct at the time of disclosure
 - b. The reporter has made the report prior to disclosure:
 - i. to the employer and a competent authority or an executive board, service or other competent entity, or,
 - ii. directly to a competent authority or an executive body, service or other competent body, or if,
 - iii. the reporter has reasonable grounds, based on the information, to believe that the investigation is not proceeding adequately.
 - c. A reporter may likewise not be discriminated against during and after the disclosure of a suspicion of irregularity, misconduct or a violation of EU law, if the reporter has reasonable grounds for assuming that:
 - i. the misconduct may pose an imminent or real threat to the public interest
 - ii. there is a risk of being discriminated against if they reported to a competent authority or other competent body, or,
 - iii. the misconduct is unlikely to be effectively corrected.
3. The discrimination referred to in subsection 1 means, in all cases, the taking of a discriminatory measure, such as:
 - a. Termination or suspension
 - b. A fine as referred to in Section 650 of Book 7 of the Civil Code
 - c. Demotion
 - d. Withholding of promotion
 - e. A negative assessment
 - f. A written reprimand
 - g. Transfer to another office
 - h. Discrimination
 - i. Harassment, bullying or exclusion
 - j. Defamation or slander
 - k. Early termination of a contract for the provision of goods or services
 - l. Revocation of a licence.
4. There is also a case of discrimination if there are reasonable grounds to either address the reporter about his performance or to take a discriminatory measure against them as referred to in



subsection 3, but the measure taken by the employer is not in reasonable proportion to their performance or violation of the regulations.

5. If a reporter is discriminated against during and after the handling of a report, or after disclosure of a suspicion of an irregularity, misconduct or a violation of EU law, it is presumed that the discrimination is the result of the report or the disclosure. The employer may provide evidence to the contrary.
6. The employer shall ensure that managers and colleagues of the reporter refrain from any form of discrimination in connection the in good faith and properly reporting a suspicion of an irregularity, misconduct or a violation of EU law, which hinders the reporter's professional or personal functioning. This includes in any case:
 - a. bullying, ignoring and excluding the reporter
 - b. making unfounded or disproportionate accusations regarding the performance of the reporter
 - c. effectively imposing an investigation, speaking, workplace and/or contact ban on the reporter or colleagues of the reporter, in whatever manner formulated.
 - d. intimidating the reporter by threatening them with certain measures or conduct if they follow through with their report.
7. The employer shall address employees guilty of discrimination and may impose a warning or other disciplinary measure on them.

Artikel 6. Bescherming van de melder tegen benadeling

1. De werkgever moet de melder beschermen tegen benadeling.
2. Een melder mag tijdens en na openbaarmaking van een vermoeden van onregelmatigheid, misstand of een inbreuk op het EU-recht ook niet worden benadeeld, onder de voorwaarde dat:
 - a. De melder redelijke gronden heeft om aan te nemen dat de gemelde informatie op het moment van de openbaarmaking juist is;
 - b. De melder voorafgaand aan de openbaarmaking een melding heeft gedaan:
 - i. bij de werkgever en een bevoegde autoriteit of een bestuursorgaan, dienst of andere bevoegde instantie; of,
 - ii. rechtstreeks bij een bevoegde autoriteit of een bestuursorgaan, dienst of andere gevoegde instantie; of als,
 - iii. de melder op basis van de informatie redelijke gronden heeft om aan te nemen dat het onderzoek onvoldoende voortang heeft.
 - c. Een melder mag eveneens tijdens en na de openbaarmaking van een vermoeden van een onregelmatigheid, misstand of een inbreuk op het EU-recht niet worden benadeeld, als de melder redelijke gronden heeft om aan te nemen dat:
 - i. de misstand een dreigend of reëel gevaar kan zijn voor het algemeen belang;
 - ii. een risico bestaat op benadeling bij melding aan een bevoegde autoriteit of een andere bevoegde instantie; of,
 - iii. het niet waarschijnlijk is dat de misstand doeltreffend wordt verholpen.
3. Onder benadeling als bedoeld in lid 1 wordt in ieder geval verstaan het nemen van een benadelende maatregel, zoals:
 - a. Ontslag of schorsing;
 - b. Een boete als bedoeld in artikel 650 van Boek 7 van het Burgerlijk Wetboek;
 - c. Demotie;
 - d. Het onthouden van bevordering;
 - e. Een negatieve beoordeling;
 - f. Een schriftelijke berisping;
 - g. Overplaatsing naar een andere vestiging;
 - h. Discriminatie;
 - i. Intimidatie, pesterijen of uitsluiting;
 - j. Smaad of laster;
 - k. Voortijdige beëindiging van een overeenkomst voor het leveren van goederen of diensten;
 - l. Intrekking van een vergunning.



4. Van benadeling is ook sprake als een redelijke grond aanwezig is om de melder aan te spreken op zijn functioneren of een benadelende maatregel als bedoeld in lid 3 jegens hem te nemen, maar de maatregel die de werkgever neemt niet in redelijke verhouding tot staat tot zijn functioneren of overtreding van de regels.
5. Bij benadeling van een melder tijdens en na de behandeling van een melding, dan wel na openbaarmaking van een vermoeden van een onregelmatigheid, misstand of een inbreuk op het EU-recht wordt vermoed dat de benadeling het gevolg is van de melding dan wel de openbaarmaking. De werkgever kan hiervoor tegenbewijs leveren.
6. De werkgever draagt er zorg voor dat leidinggevenden en collega's van de melder zich onthouden van iedere vorm van benadeling in verband met het te goeder trouw en naar behoren melden van een vermoeden van een onregelmatigheid, misstand of een inbreuk op het EU-recht, die het professioneel of persoonlijk functioneren van de melder belemmt. Hieronder wordt in ieder geval verstaan:
 - a. het pesten, negeren en uitsluiten van de melder;
 - b. het maken van ongefundeerde of buitenproportionele verwijten ten aanzien van het functioneren van de melder;
 - c. het feitelijk opleggen van een onderzoeks-, spreek-, werkplek- en/of contactverbod aan de melder of collega's van de melder, op welke wijze dan ook geformuleerd;
 - d. het intimideren van de melder door te dreigen met bepaalde maatregelen of gedradingen als hij zijn melding doorzet.
7. De werkgever spreekt werknemers die zich schuldig maken aan benadeling daarop aan en kan hen een waarschuwing of een andere disciplinaire maatregel opleggen.

Section 7. Preventing discrimination against the reporter

1. The highest manager appoints a contact person as soon as possible after receiving the report, with the objective of preventing discrimination against the reporter. This is done in consultation with the reporter. Generally, the contact person is Niels Reijnen, HR Director. The contact person, together with the reporter, promptly discusses the risks of discrimination, how those risks can be reduced and what the employee can do if they believe that discrimination has occurred. The contact person ensures this is established in writing and submits this written record to the reporter for approval and signature. The reporter receives a copy of this record.
2. If the reporter believes that they have been subjected to discrimination, they can discuss this with the contact person. Furthermore, the contact person and reporter discuss what measures can be taken to prevent discrimination. The contact person ensures this is recorded in writing and submits this written record to the reporter for approval and signature. The contact person forwards the report to the highest manager as soon as possible. The reporter receives a copy.
3. The highest manager shall ensure that any measures necessary to prevent discrimination are taken.

Section 8. Protecting other involved parties from discrimination

1. The employer shall not discriminate against the confidential adviser, contact person, involved third parties, adviser and investigators employed by the employer for performing the tasks described in these regulations.
2. The employer shall not discriminate against an employee interviewed by the investigators in connection with providing a statement in good faith.
3. The employer shall not discriminate against an employee in connection with their provision of documents to the investigators which in their reasonable judgement are relevant to the investigation.
4. Section 7 subsections 1 and 2 also apply to the other involved parties referred to in this section.



Section 9. Confidential treatment of the report and identity of the reporter and other involved parties

1. All those involved in dealing with a report shall not disclose the identity of the reporter and other involved parties without the explicit written consent of the reporter and shall treat the information about the report confidentially.
2. If the suspicion of an irregularity, misconduct or a violation of EU law has been reported through the Confidential Adviser and the reporter has not given their consent to disclose his/her identity, all correspondence about the report shall be sent to the Confidential Adviser and the Confidential Adviser shall forward this to the reporter as soon as possible.
3. All those involved in handling a report shall also not disclose the identity of the involved third party and adviser without their explicit written consent.

Section 10. Recording, forwarding and confirmation of receipt of the internal report

1. If the employee reports a suspicion of an irregularity, misconduct or a violation of EU law to a manager verbally or provides a written report with an oral explanation, this manager, in consultation with the reporter, ensures this is established in writing and submits this written record to the reporter for approval and signature. The reporter receives a copy of this record.
2. If the employee reports a suspicion of an irregularity, misconduct or a violation of EU law verbally through the confidential adviser, or provides a written report with an oral explanation, the confidential adviser shall, in consultation with the reporter, ensure that this is established in writing and submit this written record to the reporter for approval and signature. The reporter receives a copy of this record.
3. The manager to whom the report has been made will immediately forward the report to the highest manager within the employer's organisation.
4. If the reporter or the manager to whom the report has been made has a reasonable suspicion that the highest manager is involved in the suspected misconduct or irregularity, the manager shall immediately forward the report to the internal supervisory board. In that case, 'the highest manager' in these regulations should be read as 'the internal supervisory board'.
5. The highest manager sends the reporter confirmation of receipt of the report immediately, but no later than within seven days. The confirmation of receipt shall include at least a factual description of the report, the date it was received and a copy of the report. The highest manager informs the reporter of the follow-up steps no later than three months after the confirmation of receipt.

Section 11. Handling of the internal report by the employer

1. The highest manager shall investigate the reported suspicion of an irregularity, misconduct or a violation of EU law, unless:
 - a. the suspicion is not founded on reasonable grounds, or
 - b. it is evident from the start that the reported does not relate to a suspicion of misconduct, violation or irregularity.
2. If the highest manager decides not to investigate, they will inform the reporter of this in writing within two weeks of the internal report. This will include the reasons why the highest manager believes that the suspicion is not founded on reasonable grounds, or why it is evident from the start that the report does not concern a suspicion of an irregularity, misconduct or a violation of EU law.
3. The highest manager assesses whether a competent authority must be informed of the internal report of a suspicion of misconduct. Reports shall only be sent to other authorities with the reporter's explicit consent. If the employer informs a competent authority, the highest manager sends the reporter a copy of this, unless there are serious objections.
4. The highest manager shall assign the investigation to investigators who are independent and impartial, and shall in no event have the investigation conducted by individuals who may be or have been involved in the suspected misconduct or irregularity.
5. The highest manager shall promptly inform the reporter in writing that an investigation has been launched and by whom the investigation will be conducted. The highest manager will send the reporter a copy of the order to investigate, unless there are serious objections.



6. The highest manager shall inform the individuals to whom a report relates about the report and about informing a competent authority, unless this may harm the interests of the investigation or enforcement.

Section 12. The conducting of the investigation

1. The investigators shall give the reporter an opportunity to be heard. The investigators ensure a written record of this and submit this record to the reporter for approval and signature. The reporter receives a copy.
2. The investigators may also interview other persons. The investigators ensure a written record of this and submit this record to the interviewee for approval and signature. The interviewee receives a copy.
3. The investigators have access to and may request all documents within the employer's organisation which they, within reason, deem necessary to conduct the investigation.
4. Employees may provide the investigators with any documents they, within reason, deem necessary for the investigators to consult within the framework of the investigation.
5. The investigators shall draw up a draft of the investigation report and provide the reporter with the opportunity to submit comments, provided there are no serious objections.
6. The investigators then finalise the investigation report. They send a copy to the reporter, provided there are no serious objections.
7. Trade secrets received as part of the report may not be used for any purpose other than to follow up on the report.

Section 13. Employer's standpoint

1. Within eight weeks of the report, the highest manager shall inform the reporter of the substantive standpoint concerning the reported suspicion of an irregularity, misconduct or a violation of EU law in writing. This will also specify the steps taken as a result of the report.
2. If it becomes clear that the standpoint cannot be given within the set timeframe, the highest manager informs the reporter of this in writing. This shall include an indication of the time frame in which the reporter can expect to receive the standpoint. If this results in a total time frame of more than twelve weeks, the reason why a later deadline is necessary is also provided.
1. After conclusion of the investigation, the highest manager assesses whether an external body must be informed of the internal report of a suspicion of misconduct or violation and of the investigation report and the employer's position. If the employer informs an external body, they will provide the reporter with a copy, provided there are no serious objections.
2. The persons to whom the report relates shall be informed in accordance with the reporter, unless the investigative or enforcement interest may be compromised as a result.

Section 14. Hearing regarding investigation report and employer's standpoint

1. The employer shall give the reporter the opportunity to respond to the investigation report and the employer's standpoint.
2. If the reporter indicates, in response to the investigation report or the employer's standpoint, that the suspicion of an irregularity, misconduct or a violation of EU law was not actually or properly investigated, or that the investigation report or the employer's standpoint contains substantial inaccuracies, the employer responds to this substantively and, if necessary, initiates a new or additional investigation.
3. If the employer notifies or has notified an external body, they also forward the reporter's aforementioned response regarding the investigation report and the employer's position to this external body. The reporter receives a written copy of this.

Section 15. Internal and external investigation into discrimination against the reporter

1. The reporter or involved parties under section 8 of this scheme who believe there has been discrimination in connection with reporting a suspicion of an irregularity, misconduct or violation may request the highest manager to conduct an investigation into how they are treated within the organisation.



2. The reporter may also request the investigation department of the House for Whistleblowers to conduct an investigation into the way the employer has behaved towards them, following the report of a suspicion of an irregularity, misconduct or violation.

Section 16. Publication, report and evaluation

1. The highest manager ensures that this scheme is published on the intranet and made publicly available on the employer's website.
2. The highest manager shall draw up an annual report on the policy for dealing with suspicions of an irregularity, misconduct or a violation of EU law and the implementation of this scheme. This report shall in any case contain:
 - a. information on the policies pursued in the past year regarding the handling of reports of suspicions of misconduct, violations and irregularities as well as the policies regarding these matters to be pursued in the coming year.
 - b. information on the number of reports and an indication of the nature of the reports, the results of the investigations and the employer's standpoints.
 - c. general information on experiences in preventing discrimination against the reporter.
 - d. information on the number of requests for investigations into discrimination related to reporting a suspicion of misconduct and an indication of the outcomes of these investigations and the employer's standpoints.
3. The highest manager sends the draft of the report referred to in the previous subsection to the Works Council for review, after which it is discussed in a consultation meeting with the Works Council.
4. The highest manager shall give the works council the opportunity to express its standpoint on the policy concerning the handling of the reporting of suspicions of misconduct, violations and irregularities, the implementation of this scheme, and the report. The highest manager ensures that the standpoint of the Works Council is incorporated in the report and submits this to the Works Council for approval.

Section 17. Entry into force of scheme

1. This scheme shall be referred to as the Scheme for Handling the Reporting of Suspicions of Irregularity, Misconduct or Breach of EU Law.

