

Whistleblower reporting procedure

based on the Whistleblower Protection Act

REGULATION

On 24 January 2023, the Whistleblower Protection Act was passed. This law replaces the House for Whistleblowers Act.

The scheme gives employees the opportunity to report (*possible*) misconducts and breaches of EU law in the organisation.

Whistleblower reporting procedure

SALOR is committed to ensuring that employees can speak with confidence if they have any concerns or need help. If you suspect or observe something that you believe violates our policies, you can report it at any time. All reports will be treated confidentially.

SALOR does not tolerate any form of retaliation against anyone for raising concerns or reporting what they believe to be genuinely inappropriate, unethical, or inappropriate behaviour.

Reporting misconduct is in the interest of both the employee and the employer.

A safe working environment reinforces a positive reporting culture. This will also be a '*Speak Up!*' culture.

A '*Speak up!*' culture is a work environment in which employees are encouraged to openly express their opinions, discuss problems, and provide feedback without fear of negative consequences.

That is why we recommend discussing certain topics or issues with a manager or project manager. If this does not work, you can of course contact a confidential adviser within the organisation to make an internal report via the whistleblower scheme portal.

If this does not work either, you are free to make an external report. Of course, this is also possible immediately, but SALOR would like to be given the opportunity to get the first chance to find a solution and to a correct settlement of the misconduct in question.

This reporting procedure is written in the he-form. Wherever he/him/his is located, she/her/x can of course also be read.

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Arrangement

1. What an misconduct?

An misconduct can be divided into two categories, namely:

- a **breach of a European Union regulation or directive in certain policy areas** (i.e. a breach of Union law). Examples are the protection of the environment or the protection of personal data.
- a **social wrong**. Examples are: in the event of a violation of the law or on the basis of a statutory regulation, internal rules drawn up by the employer, danger to public health, the safety of persons, damage to the environment, a danger to the proper functioning of the public service or an undertaking as a result of an improper act or omission.

2. Who is protected?

Anyone who reports or discloses a suspicion of misconduct or irregularity in the context of their work-related activities (past, present or future) is protected. The reporter can be anyone who has a working relationship with the SALOR group (e.g. employee, consultant, freelancer, contractor, supplier, a director, volunteer, paid or unpaid intern, contractor staff, job applicants, business partners).

3. Can I report anonymously via the portal?

Yes, in the case of an anonymous report, the identity of the reporter remains unknown.

It is important not to mention your name, or other personal information, when creating a report!

An employee of another organization can also make an internal anonymous report via the portal.

4. What is covered?

1. The employer must protect the reporter against harm.
2. The reporter is protected against the following disadvantages: dismissal or suspension; a fine as referred to in Article 7:650 of the Dutch Civil Code (*for violation of the provisions of the employment contract*), demotion, withholding promotion, a negative assessment, a written reprimand, transfer to another establishment, discrimination, intimidation, bullying or exclusion, libel, slander, premature termination of an agreement for the supply of goods or services, and withdrawal of an authorisation.
3. A reporting person should also not be prejudiced during and after disclosure of a suspected irregularity, misconduct or breach of EU law, provided that:
 - a. the reporting person has reasonable grounds to believe that the information reported is accurate at the time of disclosure.
 - b. the reporting person has made a report prior to the disclosure:
 - i. with the employer and a competent authority or administrative body, agency or other competent authority; or
 - ii. directly to a competent authority or an administrative body, agency or other competent body; or if,
 - iii. On the basis of the information, the reporter has reasonable grounds to believe that the investigation is not progressing sufficiently.
 - c. A reporting person should also not be prejudiced during and after the disclosure of a suspected irregularity, misconduct or breach of EU law, if the reporting person has reasonable grounds to believe that:

- i. the misconduct may constitute an imminent or real danger to the public interest;
 - ii. there is a risk of being disadvantaged when reporting to a competent authority or other competent authority; or
 - iii. it is unlikely that the misconduct will be remedied effectively.
4. Disadvantage also exists if there are reasonable grounds to address the reporter about his performance or a disadvantageous measure, but the measure taken by the employer is not in reasonable proportion to his performance or violation of the rules.
5. In the event of a detriment to a reporting person during and after the handling of a report, or after the publication of a suspicion of an irregularity, misconduct or a breach of EU law, it is presumed that the disadvantage is the result of the report or the disclosure. The employer can provide evidence to the contrary.
6. The employer shall ensure that the reporting person's supervisors and colleagues refrain from any form of detriment in connection with the good faith and proper reporting of a suspected irregularity, misconduct or a breach of EU law that impedes the professional or personal functioning of the reporting person.

In any case, this includes:

- a. bullying, ignoring and excluding the reporter;
 - b. making unfounded or disproportionate accusations with regard to the functioning of the reporting person;
 - c. the actual imposition of an investigation, speaking, workplace and/or contact ban on the reporter or colleagues of the reporter, in whatever way formulated;
 - d. intimidating the reporter by threatening certain measures or behaviour if he goes through with his report.
7. The employer will address employees who are guilty of prejudicing and may impose a warning or other disciplinary measure on them.
8. If the reporter is nevertheless disadvantaged, he may be able to apply to the court for compensation.

5. How can a report be made?

A report can be made via the portal or by letter.

The report can also be passed on verbally to the confidential advisor.

Points of attention for the recipient of the report in the case of a verbal report are:

- Ensure that the report is recorded in writing;
- That the reporter receives a copy of his report. The reporter will be given the opportunity to supplement or amend his report. If the reporter is satisfied with the written version, they must sign and date it (this is important to demonstrate any detriment). Transfer the report as soon as possible to the person who will assess the report (*indicate specifically when this is, based on a date*).

Every report will be treated confidentially! You can choose to report completely anonymously.

6. Which reporting channels can I use?

- For an **internal (anonymous) report**, please click here salor.integrity-speakingup.com
The website is available 24/7.

- For an **external report**, you can go to various supervisory authorities to which the subject of the report falls. The list of European supervisors can be found here: [EU institutions and bodies profiles | European Union \(europa.eu\)](#)

7. After how long will the reporter receive an acknowledgement of receipt and information about the assessment?

The reporting person must receive an acknowledgement of receipt within seven days of receipt of the report.

After receiving a report, the compliance department must assess what to do with the report.

The SALOR compliance department must inform the reporter about the assessment and how the report will be followed up within three months of the acknowledgement of receipt being sent.

Even if the organisation is not going to do anything with the report, the reporter must be informed of this and be told the reasons for the decision.

8. How is a report handled?

As mentioned above, the SALOR group treats reports confidentially. The process is based on a 'speak up' and 'listen up' culture.

The SALOR group would like to encourage potential 'reporters' to make a report. As an organization, SALOR wants to be aware of misconducts in a timely manner, so that the organization can prevent escalations.

A safe 'speak up' culture ensures that management can focus on the future and well-being of all employees, customers and suppliers. Of course, maintaining an excellent reputation also plays a role.

Within the SALOR group, the 'speak up' culture brings several benefits, including improved engagement and satisfaction of all employees, a better understanding of needs and concerns, promotion of diversity, inclusion, improved decision-making, strengthened relationships between management and employees, identification of areas for improvement, and encouragement of innovation.

9. Confidential handling of the report and the identity of the reporting person and other data subjects

1. Anyone involved in the handling of a report shall not disclose the identity of the reporting person and other persons involved without the express written consent of the reporting person and shall treat the information about the report confidentially.
2. If the suspicion of an irregularity, misconduct or a breach of EU law has been reported through the confidential adviser and the reporting person has not consented to the disclosure of his or her identity, all correspondence about the report will be addressed to the confidential adviser, who will forward it to the reporting person as soon as possible.
3. Any person involved in the handling of a report shall not disclose the identity of the third party and adviser concerned without their express written consent.

10. Countering disadvantage to the reporting person by means of a portal report

1. As soon as possible after receiving the report, the highest management – in consultation with the reporter – appoints a contact person with a view to countering disadvantage to the reporter. The contact person discusses as soon as possible, together with the reporter, what risks of disadvantage are present, how those risks can be reduced and what the employee can

do if he or she believes that disadvantage has occurred. The contact person shall ensure that this is recorded in writing and shall submit this record to the reporter for approval and signature. The reporter will receive a copy of this.

2. If the reporter is of the opinion that there has been a disadvantage, he can discuss this with the contact person. The contact person and the reporter also discuss what measures can be taken to prevent disadvantage. The contact person shall ensure that this is recorded in writing and shall submit this record to the reporter for approval and signature. The contact person forwards the report to senior management as soon as possible. The reporter will receive a copy of this.
3. The senior management ensures that measures are taken to prevent disadvantage.

11. How does an investigation work?

An investigation proceeds as follows:

The compliance department, together with the manager of the department concerned, starts the investigation into the reported situations. The supervisor will be invited to participate in the investigation unless doing so would prejudice the investigation or the enforcement of the law.

Informing a competent authority is only done with the consent of the reporting person, unless there are serious objections.

Independent investigators conduct the investigation to avoid conflicts of interest. The reporter will be kept informed of the investigation, unless there are serious objections. Persons involved in the report will be informed unless this harms the investigation or enforcement of the law.

Of course, the compliance department will first check whether the report is well-founded or relevant.

12. How does the internal reporting work?

1. An employee can report the suspicion of an irregularity, misconduct or violation of EU law within his employer's organisation via the portal.
2. The report can be made in writing or verbally via the confidential advisor. The employee also has the option to make a report anonymously via the portal.
3. After consultation with the employee, the report via the portal will be forwarded to a supervisor as mentioned earlier.
4. If the reporting person uses the portal, he or she must receive an acknowledgement of receipt of the report within seven days and the motivation for the next steps on the report within three months.

13. Recording, forwarding and acknowledgment of receipt of the internal report via the portal

1. When an employee reports a suspicion of irregularity, misconduct or violation of EU law orally to a supervisor or to a confidential advisor, or provides a written report with an oral explanation, the supervisor or the confidential advisor, after consultation with the reporting person, will ensure that this is recorded in writing. This record shall be submitted to the reporting person for approval and signature, with a copy provided to the reporting person.
2. The supervisor to whom the report has been made will forward the report to the highest manager within the employer's organisation as soon as possible.
3. If the reporter or the supervisor to whom the report has been made reasonably suspects that the senior management is involved in the suspected misconduct or irregularity, the supervisor will immediately forward the report via the portal.

4. Senior management shall send the reporter an acknowledgement of receipt of receipt of the report within seven days of receipt. This acknowledgment shall include a description of the report, the date of receipt and a copy of the report. Within three months of the acknowledgement of receipt, senior management shall provide the reporting person with information on the next steps.
5. The employer registers a report upon receipt in a register provided for this purpose. The details of a report will be destroyed as soon as they are no longer needed to comply with the requirements of the Whistleblower Protection Act or other legal or EU obligations.

14. Can an employee of another organisation also make an internal report?

1. An employee of another organisation who has come into contact with the SALOR group through his work, and who suspects an irregularity, misconduct or infringement within the organisation, can report this to any manager who holds an equal or higher position within SALOR, who is hierarchically equal to or higher than him.
2. The employee of another organisation can also report the suspicion of misconduct, infringement or irregularity within his employer's organisation via the portal.
3. The report may be made in writing or at the request of the reporting person within a reasonable period of time by means of an interview at a location. Call recordings may only be made with the consent of the reporting person. The employee may also make a report anonymously.

15. When does the reporting person have the right to consult an adviser in confidence?

A reporter has the right to speak with an advisor in confidence. This can be done either internally (*may be done via the confidential advisor*) or via an external advisor. For example, with an advisor from the House for Whistleblowers, a lawyer, a lawyer from a trade union, a lawyer from a legal expense's insurer or a company doctor.

16. Where can an employee go for information, advice and support?

1. An employee of the SALOR group may confidentially contact the Compliance Department for information, advice and support regarding suspicions of irregularities, misconduct or violations of EU law
2. The reporter can report directly to the House for Whistleblowers or to another competent authority. The reporting person has the option of reporting to his or her immediate supervisor, a senior manager, or to a competent authority.
3. An employee can consult a consultant with a duty of confidentiality in confidence about a suspicion of an irregularity, misconduct or a breach of EU law.

17. Can I also report directly externally?

1. Yes, you can also report directly externally. Although SALOR would prefer to have the first chance to resolve the issues internally.
2. Reporting misconduct internally brings many benefits to employees, namely: it creates a safe working environment for each other in which employees can report misconduct confidentially, creating a sense of security and trust.

In addition, employees are protected from being disadvantaged, encouraging them to be honest and open about issues within the organization. By actively participating in internal reporting of misconduct, employees can contribute to improving working conditions and foster a positive company culture. This process not only provides professional growth and

development for employees but also contributes to a safe, fair, and ethical work environment that emphasizes integrity and commitment to the organization.

18. Reporting to a competent authority (external)

1. A reporting person with a suspicion of misconduct or breach of EU law within his employer's organisation can also report it directly to the competent authority. The report can also be made anonymously. External reporting does not apply to a suspicion of a single irregularity based on unwritten legal norms: only internal reporting is possible.

19. Internal and external investigation after detriment to the reporting person

1. The reporter or the person involved who believes that there has been prejudice in connection with reporting a suspicion of an irregularity, misconduct or violation can request the highest management to investigate the way in which he is treated within the organisation.
2. The reporter has the possibility to request the House for Whistleblowers to investigate the employer's conduct of the report about a suspected irregularity, misconduct or breach of EU law.
3. A reporter is entitled to assistance, which can also be obtained through the Legal Aid Board. A reporter can submit an application to be eligible for a subsidy via the website [Subsidy Scheme for Whistleblowers - Legal Aid](#) . Third parties involved and persons who support a Whistleblower may also be eligible.

20. The employer's point of view

1. The senior management shall inform the reporting person in writing within three months of the report of the substantive position with regard to the reported suspicion of an irregularity, misconduct or a breach of EU law. It also indicates the steps to which the report has led.
2. If it becomes clear that the opinion cannot be given within the prescribed period, the senior management will inform the reporting person in writing. This will indicate the period within which the reporter can expect to receive the opinion. If, as a result, the total period is more than twelve weeks, it will also be indicated why a longer period is necessary.
3. After completion of the investigation, the highest management assesses whether an external body should be informed of the internal report of a suspicion of misconduct or violation, as well as of the investigation report and the employer's position. If the employer informs an external body, he will send the reporter a copy of this, unless there are serious objections to this.
4. The persons to whom the report relates shall be informed in the same way as the reporting person, unless the interest in investigation or enforcement may be harmed as a result.

21. Publication, reporting and evaluation

1. The senior manager ensures that these regulations are published on the intranet and made public on the employer's website.
2. Senior management prepares an annual report on the policy on dealing with the reporting of suspicions of an irregularity, misconduct or a breach of EU law and the implementation of this regulation. This report shall include at least:
 - a. information on the policy pursued in the past year with regard to the reporting of suspected misconduct, infringements and irregularities and the policy to be pursued in this area 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 views of the employer;

- c. general information about the experiences with countering disadvantage to the reporter;
 - d. information on the number of requests for investigations into disadvantage in connection with reporting suspected misconduct and an indication of the results of the investigations and the views of the employer.
3. The senior management sends the draft report referred to in the previous paragraph to the works council for discussion, after which it is discussed in a consultation meeting with the works council.
 4. The highest management gives the works council the opportunity to express its position on the policy regarding the reporting of suspected misconducts, violations and irregularities, the implementation of this regulation, and the reporting. The highest management ensures that the position of the works council is incorporated in the report and submits this processing to the works council for approval.

22. Protection of other data subjects against detriment

1. The employer will not disadvantage the confidential advisor, contact person, third parties involved, advisor and investigators who is employed by the employer because of the performance of the duties described in these regulations.
2. The employer will not disadvantage an employee who is heard by the investigators in connection with making a statement in good faith.
3. The employer will not take adverse action against an employee for providing the investigators with documents that it reasonably deems relevant to the investigation.

23. Definitions of 'difficult words'

- a) **Advisor to the reporting person:**
A natural person who advises the reporting person during the reporting process in a work-related context, where the advice is confidential.
- b) **Advisory Department of the House for Whistleblowers:** The Advisory Department of the House, as described in Section 3a(2) of the Whistleblower Protection Act.
- c) **Investigation Department of the House for Whistleblowers:** The investigation department of the House, as described in Section 3a(3) of the Wbk.
- d) **Trade secret:** Information that meets the definition of trade secret as described in Article 1 of the Trade Secrets Protection Act.
- e) **Affected third party:**
A third party that is connected to the reporting person in a work-related context, such as a legal entity for which the reporting person works or with which the reporting person is otherwise connected in a work-related way.
- f) **Competent authority:**
An authority responsible for the receipt and follow-up of reports, within the limits of its competence.
- g) **Contact person:**
Someone who, after receiving the report by the highest management and in consultation with the reporter, is appointed to prevent disadvantage.
- h) **External third party:** An administrative body, agency or other competent authority, excluding competent authorities, which receives reports of breaches of Union law on the basis of a legal grant or mandate.

- i) **Senior Executive:**
The person who is in charge of the day-to-day management of the SALOR group within the relevant department.
- j) **Information on a breach:**
Actual or potential breaches of Union law within the organisation where the reporting person works or has worked, or within another organisation with which the reporting person has been in contact.
- k) **Reporter:**
A person who reports a suspicion of misconduct or irregularity within the context of their work-related activities.
- l) **Reporting:**
Reporting a suspected irregularity, misconduct or breach of EU law.
- m) **Misconduct:**
A violation or potential risk of violation of Union law, internal rules of an employer, or a danger to public health, safety, the environment or the functioning of public services or companies.
- n) **Investigators:**
Persons who are charged by the highest management with the investigation of the reported misconduct.
- o) **Irregularity:**
The act or omission of someone that violates a right, violates a legal obligation, or goes against unwritten legal norms.
- p) **Follow-up:**
Steps taken by an employer to investigate the reporting person's allegations and take further steps if necessary.
- q) **Directive:**
[Directive \(EU\) 2019/1937](#) of the European Parliament and of the Council of 23 October 2019.
- r) **Violation of Union law:**
An unlawful act affecting Union law and policy areas as defined in Directive (EU) 2019/1937.
- s) **Suspicion of misconduct:**
The suspicion by an employee that there is misconduct within the organization where he works or has worked, or at another organization with which he has come into contact through his work.
- t) **Suspicion of an irregularity:**
A suspicion of an imperfection or injustice within the organization that is serious enough to fall outside the regular work processes.
- u) **Confidential Advisor:**
A designated person within the employer's organisation to act as a point of contact within the framework of Directive (EU) 2019/1937.
- v) **Confidential counsellor:** An independent person where employees can confidentially discuss problems and complaints in the workplace, including concerns about potential misconduct.
- w) **Work-related context:**
All activities related to work, where individuals can obtain information about misconduct and may be disadvantaged if they report this information.
- x) **Work-related context:**
All future, current or past work-related activities in both the public and private sectors.
- y) **Employer:** All subsidiaries of SALOR, which employs employees on the basis of an employment contract or a public-law appointment, or which has work performed in any other way.

z) **Employee:**

Someone who works on the basis of an employment contract or performs work for an employer in any other way.

24. Entry into force of the scheme

1. This regulation will enter into force on 1 May 2024.
2. Suspicion of an irregularity, misconduct or a breach of EU law.

Appendix 1: contact details of confidential counsellors and compliance department

The confidential advisers There are two confidential advisers, internal and external.

Internal: Wilfred Bos (Heinen & Hopman)

Mobile: 06-53492519 Phone: 033-2991579 E-mail: vertrouwenspersoon@heinenhopman.com

External: Céline van Kaam (Arboned)

Phone: 0800 02 040204 E-mail: celine.van.kaam@arboned.nl

Compliance department

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