



Whistleblower Policy

1. General

Under article 27 of the Accounting Bodies Regulation (VAO), an accountancy organisation has to have a whistleblower policy.

Article 27 VAO

- 1. The accountancy organisation has a policy that guarantees that persons outside the accountancy organisation, and persons working for it or persons affiliated to it, can report suspected irregularities, either inside or (partly) outside the accountancy organisation, without jeopardising their legal position. This policy has to ensure the complaints are registered and dealt with confidentially and promptly, and that the irregularities complained about, if valid, are dealt with in a timely fashion by the accountancy organisation by the taking of appropriate measures.*
- 2. The policy referred to in paragraph 1 must in any case be posted on the website of the accountancy organisation. If an accountancy organisation does not have a website, this policy must be disseminated in some other way within the account of the organisation, and this policy must be sent to persons outside the accountancy organisation on request.*

2. Scope

This whistleblower policy applies to the following situations:

- conduct that leads to a criminal offence being committed by the accountancy organisation or its employees;
- all real or suspected other infringements of external laws and regulations by the accountancy organisation and/or its employees;
- all real or suspected infringements of internal regulations by the accountancy organisation and/or its employees;
- (imminent) intimidation of employees by colleagues and/or managers;
- (imminent) wrongful destruction or manipulation of data or information;
- any other situations that the informant deems worthy of reporting to the confidential advisor.

This whistleblower policy can also be invoked in the event of any differences of opinion and/or complaints regarding the action taken by the accountancy organisation and/or its employees. The difference with the complaints procedure is that the anonymity of the informant is safeguarded under the whistleblower policy.

3. Procedure

- If a situation occurs that falls within the scope of this whistleblower policy, the informant shall have the right to report it to the confidential advisor.
- A report can only be submitted to the confidential advisor by email via jn@verstegenaccountants.nl.
- External third parties can also report an incident via this e-mail address.
- The confidential advisor will confirm the report to the informant within one week. The confidential advisor shall also notify the informant how the reported incident will be handled and within what period. This period shall be no more than four weeks after the receipt of the report.

5. The confidential advisor shall notify the management immediately of any situation as referred to in subsections a. and/or e. of article 2. The confidential advisor shall also notify the informant about such.
6. In the event of an (imminent) breach of an internal or external professional code of conduct, the confidential advisor will notify the compliance officer about such.
7. When the management and the compliance officer are notified as referred to in paragraphs 5 and 6, the confidential advisor shall not reveal the source.
8. The confidential advisor shall notify the informant within four weeks how the reported incident has been settled and what measures have been taken. If this deadline cannot be met due to unforeseen circumstances, the confidential advisor will notify the informant of the delay and will advise the informant when he/she can expect to be informed about the settlement of the reported incident.
9. Reports that relate to an (imminent) breach of an internal or external professional code of conduct shall in all cases be settled by the confidential advisor in consultation with the compliance officer and with the observance of confidentiality.

4. Confidentiality

The report, the correspondence about such, and the handling of such shall take place in complete secrecy and confidentiality, unless the informant releases the confidential advisor of his/her duty of confidentiality.

The executive board of the accountancy organisation guarantees employees who make reports to the confidential advisor under this whistleblower policy that the report shall in no way negatively impact his/her position within the accountancy organisation and/or his/her career.