

Whistleblower policy

Policy document

Version:

3.2

Abstract:

Internal reporting procedure for (suspected) misconduct, irregularities and integrity incidents.



DOCUMENT IDENTIFICATION

Document version	3.2
Date of publication	03-09-2024
Status	Final
Document Type	HR & Compliance Policy
Classification	Internal
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Owner	Chief Operating Officer
Office/Company	Intersolve Group BV (hereinafter referred to as Intersolve)

REVISION HISTORY

Revision	Date	Author	Release remarks
2.6	04-01-2022	E. Hansen	Adjustments following revalidation report on recovery measures for NCI integrity investigation. Approved in Payment Consultation 11-11-21
2.7	16 May 2023	A.J. Verhoeven and S. van der Zijden	Revision due to the entry into force of the Whistleblower Protection Act Protection of Whistleblowers
2.8	04-07-2023	A.J. Verhoeven and S. van der Zijden	Second amendment after session with Partner in Compliance
2.9	14 July 2023	A.J. Verhoeven and Peter Schilder	Feedback processing
3.0	25 July 2023	A.J. Verhoeven and Peter Schilder	Feedback Elise Hansen processing
3.1	21 August 2023	A.J. Verhoeven and S. van der Zijden	Approved by the management – Payments dated 18 August 2023 – Technologies dated 21 August 2023.
3.2	20 August 2024	S. van der Zijden	Annual review, refresh table of contents, adjust references, no substantive changes

APPROVALS

Version	Date	Approver	Explanation
3.2	03-09-2024	BoD Intersolve Group	

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1. INTRODUCTION

1.1 Background

Intersolve Group B.V. (hereinafter: Intersolve) attaches great importance to integrity and a safe and healthy working environment. In the unlikely event of (imminent) misconduct, violations of EU law, irregularities or breaches of integrity, Intersolve urges you to report this at any time to one of the confidential advisors or managers. Intersolve strives to handle reports adequately and effectively and guarantees the protection of whistleblowers and those involved.

Intersolve employs more than fifty people. Under the ^{Whistleblower} Protection Act, Intersolve is therefore obliged to draw up regulations concerning the reporting of (suspected) abuses that are in the public interest and that may involve violations of EU law. The Whistleblower Protection Act came into force on 18 February 2023 and replaces the Whistleblower Protection Act.

For the above reasons, Intersolve has drawn up various policy documents, including a Code of Conduct and this whistleblower policy.

1.2 Purpose

This whistleblower policy is primarily intended to protect and assist those who report misconduct. In addition, Intersolve aims to promote integrity within the organisation by offering a safe reporting culture in which employees can easily discuss and report their concerns. This concerns not only the reporting of misconduct, but also irregularities and integrity incidents. Appendix 1: Protocol for reporting undesirable behaviour, the Code of Conduct and the Internal Complaints Procedure deal with (the reporting procedure for) undesirable behaviour. By offering a safe reporting culture, misconduct is reported earlier and more often. Based on these reports, Intersolve can take measures that reduce the likelihood of incidents and mitigate risks, thereby improving integrity within the organisation in a positive and constructive manner. In addition, timely intervention in cases of (alleged) misconduct can prevent possible escalation, potential conflict or long-term absenteeism among employees.

1.3 Definition and scope

The whistleblower policy, or internal reporting policy, is a code of conduct for both the organisation and the reporter. This whistleblower policy sets out who is eligible to use this policy, what types of misconduct can be reported, how the procedure works and how the protection of the reporter is arranged. Due to the close relationship between Intersolve Payments and Intersolve Technologies (both group entities), this whistleblower policy applies to the employees of both entities.

¹ Art. 2(1) Whistleblower Protection Act, <https://wetten.overheid.nl/BWBR0037852/2023-02-18>.

1.4 Related policy documents

1) Supervisory incidents

The policy and procedure with regard to Supervision Incidents is described in the Supervision Incidents policy document. The reporter of Supervision Incidents is protected by the Whistleblower Scheme.

2) Code of Conduct

For further details on where employees can turn if they encounter undesirable behaviour, please refer to the Code of Conduct.

3) Major Incidents

The policy regarding the reporting of major operational or security incidents, as defined in the EBA Guidelines on major incident reporting based on (EU) Regulation 2015/2366 (PSD2), is described in the policy document Major Incident Notification.

4) Data breaches

The policy and procedure for reporting data breaches is described in the policy document Policy on the Processing of Personal Data and GDPR Data Breach Procedure.

1.5 Principles

a) Reporting

Reports of (suspected) misconduct, irregularities, breaches of integrity and violations of EU law can be made in a number of ways: internally to your manager or to internal and external confidential advisors, and externally to various competent authorities. Internal reporting can be done either verbally (by telephone, in a conversation on ^{location} or by means of a voice message in the digital contact and reporting portal) or in writing (via the digital portal, by letter, or by email). This regulation will discuss the options for internal and external reporting in detail.

The Whistleblower Protection Act distinguishes between a *whistleblower* and a *reporter*. Given the overlap between the two terms and to avoid confusion, this Whistleblower Policy uses the term reporter. A reporter does not have to be a whistleblower. Legal criteria apply here. This policy provides a broader definition.

b) Anonymity and confidentiality

Anonymity and confidentiality play an important role in the entire process of reporting (suspected) abuses or irregularities. Anonymous reporting is possible, although this does have consequences for any follow-up investigation, for example (see Chapter 10 for further explanation). Every report submitted to a confidential advisor will be treated confidentially; as few people as possible will be aware of the content of the report and the identity of the reporter. If communication with the reporter by other

² Article 2(2c) of the Whistleblower Protection Act.

persons other than the confidential advisor – for example, investigators – is required, contact will be made via the confidential advisor. The confidential advisor acts as a 'conduit' in this regard. Direct communication with third parties is possible if the reporter has given their approval. It is important to note that the confidentiality of the confidential advisor is not absolute (for further explanation, see Chapter 11).

c) Reasonable grounds

From the point of view of preventing misconduct, it is desirable that an employee be able to make an internal report even in the event of imminent misconduct. An example of this would be a situation in which the decision that will lead to the alleged misconduct has already been taken but has not yet been implemented. The suspicion of misconduct must be based on reasonable grounds. This means that the person reporting the misconduct does not have to prove that misconduct has occurred, but they must be able to substantiate their suspicion to some extent. The suspicion must be sufficiently concrete and based on personal observations or documents (e.g. emails, reports, letters, photographs, etc.). Heard-say accounts, for example, are not sufficient.

d) Social interest

It is not possible to say in general terms when an abuse of power is a matter of 'public interest'. Such reports must be assessed on a case-by-case basis. In principle, this concerns situations that transcend the level of one or a few personal cases, for example because of a certain degree of seriousness or scope, or because of their structural nature. To illustrate this, consider the following example. The theft of a few items by a single individual does not constitute misconduct that jeopardises the public interest. However, the public interest may be at stake if there are multiple thefts or expensive items are stolen, especially if the thefts are committed by employees whose job it is to guard those goods, or if the thefts are tolerated by the company's management or the management itself shares in the spoils.

e) Protection against victimisation

Intersolve offers protection against victimisation to any employee who enters into a discussion (with a confidential advisor or manager) about a (suspected) misconduct or irregularity, or who reports such a matter. This protection means that entering into such a conversation or submitting a report may not and cannot lead to adverse consequences for the employee and others involved, such as dismissal or intimidation by colleagues. For more information on this, see Chapter 6.

2. DEFINITIONS

In these regulations, the following definitions apply:

a) **employee:** a person who performs or has performed work under a civil law employment contract or public law appointment and who is or has been involved in the performance of Intersolve's assignments and activities. This person is employed by Intersolve;

- b) **external employee:** a person who, pursuant to an employment contract with a party other than Intersolve, or a person who performs or has performed work for Intersolve other than in the context of an employment relationship and who is or has been involved in the performance of Intersolve's assignments and activities. This includes, in any case, temporary workers, self-employed persons, interns and volunteers;
- c) **employer:** Intersolve, which, pursuant to an employment contract under civil law, has work performed or has had work performed, or has work performed or has had work performed other than in the context of employment;
- d) **suspicion of misconduct:** an employee's suspicion that within Intersolve or at another organisation, if he has come into contact with that organisation through his work at Intersolve, there is misconduct, insofar as the suspicion is based on reasonable grounds arising from the knowledge the employee has gained at Intersolve or arising from the knowledge the employee has gained through his work at another company or organisation;
- e) **Misconduct:**
 - a. a violation or risk of violation of Union law;
 - b. an act or omission that jeopardises the public interest in the event of:
 - i. a violation or risk of violation of a legal provision or internal rules that entail a specific obligation and that have been established by an employer on the basis of a legal provision, or a risk to:
 - ii. public health;
 - iii. the safety of persons;
 - iv. damage to the environment;
 - v. the proper functioning of the public service or a company as a result of improper conduct or negligence³
 - c. The public interest is in any case at stake if the act or omission does not only affect personal interests and there is either a pattern or structural nature, or the act or omission is serious or extensive;
- f) **Breach of Union law:** an act or omission relating to the following areas of Union law:
 - i. Public procurement;
 - ii. Financial services; products and markets, prevention of money laundering and terrorist financing;
 - iii. Product safety and product conformity;
 - iv. Transport safety;
 - v. Environmental protection;
 - vi. Radiation protection and nuclear safety;

³This includes: a (threatened) criminal or fraudulent event (regardless of the extent of the loss), a violation and/or non-compliance with (one of) Intersolve's business principles and/or rules of conduct, a violation and/or non-compliance with (an) applicable law(s), rule(s), regulation(s) and/or standard(s), (a threat of) deliberately misinforming public (supervisory) bodies, sanctions (regardless of the extent) and incidents that are (or may be) investigated by external authorities.

- vii. Food and feed safety, animal health and animal welfare;
 - viii. Public health;
 - ix. Consumer protection;
 - x. Protection of privacy and personal data, and security of network and information systems.
- g) **suspicion of irregularity:** a suspicion based on reasonable grounds of conduct or an event that could potentially constitute an integrity incident or misconduct. This concerns conduct or an event relating to an imperfection or injustice of a general, operational or financial nature that takes place under the responsibility of Intersolve. This suspicion of irregularity is so serious that it falls outside the scope of regular work processes and exceeds the responsibility of the immediate supervisor;
- h) **integrity incident:** conduct or an event that poses a serious threat to the integrity of Intersolve's business. This concerns incidents within Intersolve that may affect the reliability of policymakers, the integrity and controlled operation of the business, and the continuity of Intersolve;
- i) **supervisory incident:** an incident that could damage confidence in the company or financial markets. This is an open standard that, from a prudential supervisory perspective, has its legal basis in the rules on controlled and ethical business operations as referred to in Section 3:17 of the Financial Supervision Act (Wft).⁴ DNB distinguishes between the following ^{categories:}⁵

 - Incidents relating to the *control of business processes and business risks*. Examples include violations of supervisory legislation or the involvement of the management or an employee of your company in a serious criminal offence, such as fraud, corruption or conflict of interest.
 - *Solidity of the financial company*. For example, insufficient control of financial risks, such as unexpected losses or a capital shortfall.
 - Ensuring the *proper functioning of payment transactions*. Such as a disruption of the payment process due to a cyber attack.
 - *Management crisis/governance*. For example, the unexpected departure of a director or supervisory board member.

- j) **Internal confidential advisor:** the person within Intersolve to whom employees can report abuses, irregularities, undesirable behaviour or integrity violations in accordance with this policy. Employees can also contact this person for advice. See the HR Handbook (HR Teams page) for the current confidential advisors.
- k) **External confidential advisor:** independent and certified persons from the external organisation Partner in Compliance, appointed by Intersolve, to whom employees can report abuses, irregularities, undesirable behaviour or integrity violations in accordance with these regulations. Employees can also contact them for advice.

⁴https://wetten.overheid.nl/BWBR0020368/2020-12-29#Titeldeel4_Hoofdstuk4.2_Afdeling4.2.2_Artikel4:14.
⁵<https://www.dnb.nl/nieuws-voor-de-sector/melden-toezichtincidenten/>

- **Whistleblower advice centre:** the advice centre established by the Temporary Decision of the Whistleblower Advice and Referral Centre Committee (see Bulletin of Acts and Decrees 2011,⁴²⁷⁶ and Bulletin of Acts and Decrees 2015,²⁰²⁷);
- l) **DNB:** De Nederlandsche Bank is the external supervisory authority for Intersolve. Suspected misconduct must first be reported internally and then, in certain situations (which will be discussed in more detail in these regulations), to the DNB Misconduct Reporting Centre;
- m) **House for Whistleblowers:** the House for Whistleblowers, also referred to as the House, is an independent administrative body that provides advice to whistleblowers when making a report, investigates abuses and any possible harm to the whistleblower, and promotes knowledge to prevent work-related abuses;
- n) **Advice and Investigation Departments of the House for Whistleblowers:** as referred to in Section 3a of the Whistleblower Protection Act. The Advice Department can be consulted at any time for information and advice, among other things, by employees who intend to make a report or have made a report. The Investigation Department can be requested to investigate a suspected wrongdoing or the way in which a whistleblower has been treated.
- o) **Internal report:** the report of a suspected wrongdoing, irregularity or breach of integrity made to a manager or (internal or external) confidential advisor at Intersolve, on the basis of this regulation.
- p) **external report:** a report of misconduct made outside Intersolve to a competent authority such as the Dutch Whistleblowers Authority;
- q) **whistleblower:** the person who submits a report in accordance with these regulations. Persons who may submit a report in accordance with the Whistleblower Protection Act are employees, self-employed persons, volunteers, interns, job applicants, contractors, shareholders, directors and suppliers;
- r) **third party involved:**
 - a. a third party associated with a reporter who may be disadvantaged by Intersolve or a person or organisation with which the reporter is otherwise associated in a work-related context;
 - b. a legal entity owned by the reporter, for which the reporter works or with which the reporter is otherwise connected in a work-related context;
- s) **senior manager:** the body or person responsible for the day-to-day management of the employer's organisation;
- t) **internal supervisory body:** the internal third party is the body within the employer's organisation that supervises the most senior manager. At Intersolve, this is the Supervisory Board. If one or more members of the management board are involved in the report, the confidential advisor may decide to inform only the internal third party, the Supervisory Board;
- u) **most senior person responsible:** the internal supervisory body or, if the employer's organisation does not have an internal supervisory body, the most senior manager;
- v) **contact person:** the person designated by the most senior manager after receiving the report, in consultation with the reporter, as a contact person with a view to preventing prejudice;

⁶<https://zoek.officielebekendmakingen.nl/stb-2011-427.html>

⁷<https://zoek.officielebekendmakingen.nl/stb-2015-202.html>

- w) **investigators**: the person to whom the most senior manager assigns the investigation of the misconduct;
- x) **external body**: Intersolve Payments is a supervised institution. Any suspected misconduct can be reported to the external third party, the DNB Misconduct Hotline;
- y) **Code of Conduct**: code of conduct that describes the principles, values and rules of conduct that form the basis for decision-making, procedures and processes within the Intersolve organisation. It should be noted that these must be in line with the welfare of all parties involved and must take into account the rights of those parties.

Where the masculine form is used in these regulations, the feminine form should also be read. Furthermore, where the term 'employee' is used, this should also be read as 'external employee'. For a complete overview of all legally applicable terms and definitions, see Article 1 of the Whistleblower Protection Act.

3. INFORMATION, ADVICE AND SUPPORT FOR EMPLOYEES

- 1) An employee may consult an internal confidential advisor in confidence about a suspected abuse, irregularity, integrity incident or undesirable behaviour (see Chapter 4.2 for further explanation). The contact details of the internal confidential advisor can be found in the HR Manual (HR Team page) and can be requested from the HR Officer at Intersolve.
- 2) An external confidential advisor can be consulted via the contact and reporting portal.⁸ Employees can use the portal to submit a contact request for a meeting with a confidential advisor or to report misconduct, irregularities, integrity incidents or undesirable behaviour directly.
- 3) In accordance with paragraph 1, the employee may request information, advice and support from the confidential advisors regarding the suspicion of misconduct, irregularities, undesirable behaviour or integrity incidents. The confidential advisors will follow the protocol as described in Appendix 1.

4. INTERNAL REPORTING BY AN INTERSOLVE EMPLOYEE

4.1 Culture of openness and expression

Intersolve endorses a culture of open communication: employees are given the opportunity to express their thoughts and experiences in the workplace at any time. In line with this, employees can contact the confidential advisors informally for a listening ear or advice. This can be done, among other things, by submitting a contact request in the digital contact and reporting portal.

⁸<https://intersolve.integrityline.com/frontpage>

⁹Employees are free to choose the contact point that they feel most comfortable with. However, it is recommended that the internal confidential advisor be consulted first in cases of undesirable behaviour, so that the problem or situation(s) in question can be resolved as quickly as possible, with as few people involved as possible.

4.2 Consulting the confidential advisor

Consulting a confidential advisor is not the same as submitting an official report, but can be seen as an informal first step. The confidential advisor can help you consider various options, but the final decision on any (formal) follow-up steps (including submitting a formal report) lies with the employee concerned.

In addition to the informal contact described above, employees can also report any (suspected) misconduct or irregularities within Intersolve directly and formally to the internal and external confidential advisors. The internal confidential advisor can receive reports both verbally (during an appointment on location or during a telephone appointment) and in writing (by email or letter). Reports to an external confidential advisor can be submitted via the digital portal by answering various questions about the nature of the misconduct or irregularity, the time at which the event took place and the persons involved. It is possible to attach documentation such as email correspondence to the report. When the report is submitted, a file number is created. With this file number and a password of their choice, the employee can log in to the secure inbox in the portal. The confidential advisor will use this inbox to communicate confidentially with the reporter and ask and answer any (follow-up) questions. If the reporter wishes to add information or supporting documentation to the report at a later date, this inbox can also be used.

The portal is available 24 hours a day, 7 days a week, 365 days a year, and is therefore continuously monitored by Partner in Compliance's certified confidential advisors. When a report is received, an assessment is made as to which confidential advisor has the most appropriate background, specialist knowledge and availability to handle the report. A confidential advisor is appointed for each report, but in order to ensure careful handling, the confidential advisors will consult with each other at all times to coordinate their approach. The confidential advisors will respond to the report within 48 hours.

If deemed necessary and in consultation with the employee, the confidential advisor handling the report will forward it to a manager or the internal supervisory body.

4.3 Consulting a manager

An employee who suspects misconduct or irregularities within Intersolve may consult any manager who occupies a higher position within the Intersolve hierarchy than he does. If the employee has reasonable grounds to suspect that the most senior manager is involved in the suspected misconduct or irregularity, they may also consult the internal supervisory body. In that case, 'the most senior manager' in this regulation should be read as 'the internal supervisory body'.



5. INTERNAL REPORTING BY AN EMPLOYEE OF ANOTHER ORGANISATION

An employee of another organisation who has come into contact with Intersolve through their work and suspects misconduct within Intersolve can report this to the internal and external confidential advisors in the manner described in section 4.2. The confidential advisor handling the report will, if deemed necessary and in consultation with the employee, forward the report to a manager or the internal supervisory body.

Any manager within Intersolve who occupies a position equal to or higher than that of the external employee concerned may also be consulted. If the employee of another organisation has reasonable grounds to suspect that the most senior manager is involved in the suspected misconduct, he or she may also consult the internal supervisory body. In that case, 'the most senior manager' in this regulation should be read as 'the internal supervisory body'.

6. PROTECTION OF THE REPORTER AGAINST DISADVANTAGE

- 1) Intersolve's will not disadvantage the reporter during and after (internal or external) reporting or disclosure of a suspected wrongdoing in connection with the reporting of this suspicion. The foregoing applies on condition that, at the time of the report submitted to Intersolve's, a competent authority or an administrative body, service or other competent body as referred to in Section 2j of the Whistleblowers Protection Act, the reporter has reasonable grounds to believe that the reported information about the suspected misconduct is correct at the time of the report
- 2) Prejudice as referred to in paragraph 1 of this article is in any case understood to mean (an attempt to) take or threaten to take a prejudicial measure, such as:
 - a. dismissal, other than at the employee's own request;
 - b. the premature termination or non-renewal of a temporary employment contract;
 - c. not converting a temporary employment contract into a permanent employment contract;
 - d. imposing a disciplinary measure or written reprimand;
 - e. imposing a fine as referred to in Article 650 of Book 7 of the Civil Code;
 - f. imposing a ban on investigation, communication, workplace and/or contact on the reporter or the reporter's colleagues;
 - g. the imposed appointment to another position;
 - h. expanding or limiting the tasks of the reporter, other than at their own request;
 - i. relocating or transferring the reporter, other than at their own request;
 - j. refusing a request to relocate or transfer the reporter;
 - k. changing the workplace or refusing a request to do so;

¹⁰ Art. 17e Whistleblower Protection Act.

- i. withholding salary increases, incidental remuneration, bonuses, or the awarding of allowances;
 - m. withholding promotion opportunities;
 - n. giving a negative assessment or demotion;
 - o. not accepting a sick note, or keeping the employee registered as sick;
 - p. rejecting a request for leave;
 - q. granting leave or suspension, other than at the employee's own request;
 - r. discrimination
 - s. intimidation, bullying or exclusion
 - t. defamation or slander.
- 3) Discrimination as referred to in paragraph 1 also occurs if there are reasonable grounds to address the reporter about his performance or to take a discriminatory measure as referred to in paragraph 2 against him, but the measure taken by Intersolve is not reasonably proportionate to those grounds.
- 4) If Intersolve takes a detrimental measure as referred to in paragraph 2 against the reporter within the foreseeable future after a report has been made, it shall explain why it considers this measure necessary and that this measure is not related to the reporting in good faith and in an appropriate manner of a suspected abuse or irregularity.
- 5) Intersolve shall ensure that managers and colleagues of the reporter refrain from any form of disadvantage in connection with the reporting in good faith and in an appropriate manner of a suspected wrongdoing or irregularity, which impedes the professional or personal functioning of the reporter. This shall in any case include:
 - a. bullying, ignoring and excluding the reporter;
 - b. making unfounded or disproportionate accusations regarding the whistleblower's performance;
 - c. the actual imposition of a ban on investigation, speaking, workplace and/or contact on the reporter or the reporter's colleagues, however formulated;
 - d. intimidating the reporter by threatening certain measures or behaviour if he or she proceeds with the report.
- 6) Intersolve will address employees who are guilty of harming the whistleblower and may issue them with a warning or impose disciplinary measures.

7. PREVENTING RETALIATION AGAINST THE WHISTLEBLOWER

- 1) The contact person designated pursuant to Article 12(9) of these regulations shall immediately discuss with the whistleblower the risks of retaliation, how those risks can be reduced and what the employee can do if he or she believes that retaliation is taking place. The contact person shall ensure that this is recorded in writing

record of this and submits it to the reporter for approval and signature. The reporter will receive a copy of this record.

- 2) If the reporter believes that harm has been done, they can discuss this with the contact person without delay. The contact person and the reporter will also discuss what measures can be taken to prevent harm. The contact person will ensure that this is recorded in writing and will submit this record to the reporter for approval and signature. The contact person will immediately forward the report to the most senior manager. The reporter will receive a copy of this.
- 3) The reporter can also contact the Whistleblowers Authority for an investigation into how they have been treated if they believe or suspect that they have been disadvantaged as a result of the report.
- 4) The most senior manager shall ensure that the necessary measures are taken to prevent any disadvantage.

8. INDEMNIFICATION OF THE REPORTER

- 1) The whistleblower is entitled to protection against legal proceedings arising from making a report.¹¹ When reporting an (imminent) wrongdoing, violation of Union law, incidents and/or integrity violations, a whistleblower may be guilty of breaches of confidentiality, prohibited information gathering, defamation, copyright infringement, disclosure of trade secrets, breach of confidentiality and/or violation of personal data protection.
- 2) The whistleblower may commit the above violations if he or she has reasonable grounds to believe that the reporting or disclosure of the information is necessary to bring the misconduct or violation to light. The whistleblower will then receive indemnification for any legal proceedings.
- 3) The above indemnification is only possible if the report and disclosure have been made in accordance with the Whistleblower Protection Act.
- 4) The above indemnification also applies to those who assist the whistleblower and to third parties involved.

9. PROTECTION OF OTHER PARTIES INVOLVED AGAINST PREJUDICE

- 1) Intersolve will not disadvantage the confidential advisor who assists the reporter for performing the tasks described in this regulation.
- 2) Intersolve will not disadvantage the contact person for performing the tasks described in this regulation.
- 3) Intersolve will not disadvantage the investigators employed by Intersolve for performing the tasks described in this regulation.
- 4) Intersolve will not disadvantage an employee who is interviewed by the investigators in connection with making a statement in good faith.

¹¹ Art. 17f Whistleblower Protection Act.

- 5) Other ^{third parties} involved, such as colleagues and family members of the reporter, will also not be disadvantaged.
- 6) Intersolve will not disadvantage an employee in connection with his or her provision of documents to the investigators that, in his or her reasonable opinion, are relevant to the investigation.
- 7) To the detriment of the persons referred to in paragraphs 1 to 6 of this article, Article 6, paragraphs 2 to 6 of these regulations apply mutatis mutandis.

10. ANONYMOUS REPORTING

Any report submitted to a confidential advisor or manager will be treated as *strictly confidential*. This means that only the confidential advisor or manager will be aware of the content of the report and the identity of the employee.

However, confidential handling of reports does not offer absolute *anonymity*. If an employee wishes to remain anonymous and does not want to disclose their identity to the confidential advisor or manager, it is possible to submit a report anonymously.¹³ In order to guarantee anonymity, personal details should be omitted from the description of the situation or incident(s) in the report. Enabling anonymous reporting can be an important factor in encouraging people to report incidents. However, there are also disadvantages to anonymous reports; if an employee wishes to remain anonymous, it is not possible to provide feedback on the report and follow-up questions cannot be asked during the investigation, which may complicate the investigation of the report.

11. CONFIDENTIAL HANDLING OF THE REPORT AND THE IDENTITY OF THE REPORTER

- 1) The reporter is not obliged to identify themselves in any way to any authority, department or person within or outside Intersolve. Intersolve guarantees this protection even if the reporter themselves attaches little or no importance to the protection of their identity.
- 2) Intersolve ensures that the information about the report is stored in such a way that it is physically and digitally accessible only to those involved in handling the report.
- 3) All those involved in handling a report shall not disclose the identity of the reporter without the reporter's express written consent and shall treat the information about the report as confidential.¹⁴

¹² Art. 17ec Whistleblower Protection Act.

¹³ The contact and reporting portal offers the option of ticking the 'remain anonymous' box when submitting the report. Anonymous reporting is also possible when the report is submitted via a voice message in the portal, as the reporter's voice will be (automatically) distorted in the voice message.

¹⁴ Article 1a of the Whistleblower Protection Act.

- 4) The confidential advisors have internal immunity and a duty of confidentiality, which means that every employee can trust that information shared with the confidential advisors will not be shared with third parties without permission. Managers and/or Intersolve will also never be informed without consent. The right to refuse to give evidence applies both to information that a confidential advisor receives from an employee who enters into an informal conversation and to information from a formal report. The internal right to refuse to give evidence and the duty of confidentiality guarantee confidentiality and hopefully increase the willingness to report.
- 5) If a suspected abuse or irregularity has been reported via a confidential advisor and the reporter has not given permission to disclose their identity, all correspondence regarding the report will be sent to the confidential advisor, who will forward it to the reporter without delay.
- 6) The confidentiality of confidential advisors is not absolute: a confidential advisor must breach confidentiality in the event of a serious criminal offence.¹⁶ Breaching confidentiality is done with the utmost care and, if the situation allows, the employee who made the report is involved in this.
- 7) The internal right of non-disclosure is also not absolute: in legal proceedings, the judge may decide that a confidential advisor must nevertheless testify about what has been told.
- 8) All those involved in handling a report shall not disclose the identity of the confidential advisor without the express written consent of the reporter and the confidential advisor.

12. RECORDING, FORWARDING AND ACKNOWLEDGEMENT OF RECEIPT OF THE INTERNAL REPORT

- 1) If the employee reports a suspected abuse or irregularity verbally to a manager or provides a written report of a verbal explanation, this manager, in consultation with the reporter, shall ensure that this is recorded in writing and shall submit this record to the reporter for approval and signature. The reporter shall receive a copy of this.
- 2) If the employee reports a suspected misconduct or irregularity verbally via the internal confidential advisor or provides a written report of a verbal explanation, this confidential advisor, in consultation with the reporter, will ensure that this is recorded in writing and will submit this record to the reporter for approval and signature. The reporter will receive a copy of this.
- 3) If the employee reports a (suspected) misconduct or irregularity to an external confidential advisor by means of a voice message in the contact and reporting portal, the content of this message will be recorded in writing by the external confidential advisor. A written record shall also be made of the conversation between the reporter and the confidential advisor. Such records shall be submitted to the reporter for approval and signature.

¹⁵ If the report is submitted via the contact and reporting portal, communication between the confidential advisor and the reporter will take place via the secure inbox.

¹⁶ Articles 160 and 161 of the Code of Criminal Procedure.

¹⁷ Article 2b of the Whistleblower Protection Act.

- 4) The manager to whom the report of a suspected abuse or irregularity has been made shall immediately forward the report to the most senior manager within Intersolve.
- 5) Upon receipt of a report, the internal confidential advisor forwards the report of suspected misconduct or irregularity to the most senior manager and/or management of Intersolve. The internal confidential advisors also draw up an annual report detailing the number of reports and the main points of these reports, which is sent to the management of Intersolve.
- 6) If the reporter or the manager to whom the report was made has reasonable grounds to suspect that the most senior manager is involved in the suspected misconduct or irregularity, the manager will immediately forward the report to the internal supervisory body within Intersolve. In that case, 'the internal supervisory body' should be read as 'the most senior manager' in these regulations.
- 7) After receiving a report via the digital portal, the external confidential advisor will forward the report to the most senior manager and/or management of Intersolve if deemed necessary. The external confidential advisors also draw up an annual report with the number of reports and the main points of these reports, which is sent to the management of Intersolve.
- 8) The most senior manager will send the reporter – possibly via the confidential advisor – confirmation that the report has been received without delay, but no later than within seven days. The confirmation of receipt will in any case contain a factual description of the report, the date on which it was received and a copy of the report.
- 9) After receiving the report, the most senior manager, in consultation with the reporter, will immediately appoint a contact person with a view to preventing any disadvantage.

13. HANDLING OF THE INTERNAL REPORT BY INTERSOLVE

- 1) The most senior manager shall investigate the reported suspicion of misconduct or irregularity, unless:
 - a. the suspicion is not based on reasonable grounds, or
 - b. it is clear in advance that the report does not relate to a suspected wrongdoing or irregularity.
 - c. The most senior manager is themselves part of the report.

In the case of c., the internal supervisory body will be involved in conducting the investigation.
- 2) If the most senior manager decides not to conduct an investigation, he shall inform the reporter in writing within two weeks of the internal report, possibly via the confidential advisor. The senior manager will also indicate the grounds on which he or she considers that the suspicion is not based on reasonable grounds, or that it is clear in advance that the report does not relate to a suspicion of misconduct or irregularity.
- 3) The most senior manager will assess whether an external body as referred to in Section 2c of the Whistleblower Protection Act should be informed of the internal report of a suspected wrongdoing. If Intersolve informs an external body, the most senior manager will send the report to that body, possibly via the confidential advisor.

a copy of this report, unless there are serious objections to this under relevant legislation and regulations (e.g. criminal investigation).

- 4) The most senior manager, the internal supervisory body or the confidential advisor shall refer the investigation to investigators who are independent and impartial and shall in any case not allow the investigation to be carried out by persons who may be or have been involved in the suspected misconduct or irregularity.
- 5) The most senior manager shall immediately inform the reporter in writing, possibly via the confidential advisor, that an investigation has been initiated and by whom the investigation is being conducted. A copy of the investigation assignment shall be sent to the reporter immediately, unless there are serious objections to this.
- 6) The most senior manager shall inform the persons to whom a report relates about the report and about the notification of an external body as referred to in paragraph 3, unless this could harm the interests of the investigation or enforcement.

14. CONDUCT OF THE INVESTIGATION

- 1) The investigators shall give the reporter the opportunity to be heard. The investigators shall ensure that this is recorded in writing and shall submit this record to the reporter for approval and signature. The reporter shall receive a copy of this.
- 2) The investigators may also interview other individuals. The investigators shall ensure that a written record of this is made and shall submit this record to the person interviewed for approval and signature. The person interviewed shall receive a copy of this record.
- 3) The investigators may inspect and request any documents within Intersolve that they reasonably deem necessary for the investigation.
- 4) Employees may provide the investigators with all documents that they reasonably deem necessary for the investigators to examine in the context of the investigation.
- 5) The person who reported the misconduct will be kept informed of the progress of the investigation, possibly via the confidential advisor.
- 6) The investigators draw up a draft investigation report, which at least includes a description of the misconduct and who will take which follow-up steps. The reporter is given the opportunity to view the report and make any comments, unless there are serious objections to this.
- 7) The investigators will then finalise the investigation report. They will send a copy to the person who reported the misconduct without delay, unless there are serious objections to this.

15. INTERSOLVE'S POSITION

- 1) The most senior manager informs the reporter – possibly via the confidential advisor – in writing within eight weeks of the report about the substantive position regarding the reported suspicion of misconduct or irregularity. The steps that the report has led to are also indicated.

- 2) If it becomes clear that the position cannot be given within the set period, the most senior manager will inform the reporter of this in writing, possibly via the confidential advisor. The letter will indicate the period within which the reporter can expect to receive the position. If this means that the total period will exceed twelve weeks, the letter will also explain why a longer period is necessary.
- 3) After completion of the investigation, the most senior manager will assess whether an external body as referred to in Article 2c of the Whistleblowers Protection Act should be informed of the internal report of a suspected wrongdoing, the investigation report and Intersolve's position. If Intersolve informs an external body, it will send the reporter a copy of this, possibly via the confidential advisor, unless there are serious objections to this.
- 4) The persons to whom the report relates shall be informed in the same way as the reporter pursuant to paragraphs 1 to 3 of this article, unless this could prejudice the interests of the investigation or enforcement.

16. HEARING AND REBUTTAL WITH REGARD TO THE INVESTIGATION REPORT AND INTERSOLVE'S POSITION

- 1) Intersolve shall give the reporter the opportunity to respond to the investigation report and Intersolve's position within twelve weeks of receipt.
- 2) If, in response to the investigation report or Intersolve's position, the reporter substantiates that the suspicion of an irregularity or misconduct has not been properly investigated or that the investigation report or Intersolve's position contains material inaccuracies, Intersolve will respond to this in substance and, if necessary, initiate a new or additional investigation. Articles 13 to 16 of these regulations apply mutatis mutandis to this new or additional investigation.
- 3) If Intersolve informs or has informed an external body as referred to in Section 2c of the Whistleblower Protection Act, it will also send the aforementioned response from the reporter to the investigation report and Intersolve's position to that external body. The reporter will receive a copy of this.

17. EXTERNAL REPORTING

- 1) After making an internal report of a suspected wrongdoing, the reporter may make an external report if:
 - a. the reporter does not agree with the position referred to in Article 15 of these regulations and believes that the suspicion has been unjustly dismissed;
 - b. the reporter has not received a position within the period referred to in Article 15(1) or (2) of these regulations.
- 2) The reporter may immediately make an external report of a suspected wrongdoing if it cannot reasonably be expected of them to first make an internal report.

This is certainly the case if it arises from any legal requirement or if there is:

- a. acute danger, where a serious and urgent social interest necessitates immediate external reporting;
- b. a reasonable suspicion that the most senior person responsible within Intersolve is involved in the suspected misconduct;
- c. a situation in which the reporter can reasonably fear retaliation in connection with making an internal report;
- d. a clearly identifiable threat of concealment or destruction of evidence;
- e. a previous report in accordance with the procedure concerning the same misconduct, which did not remedy the misconduct;
- f. an obligation to report directly to an external body.

- 3) The reporter may make the external report to an external body which, in the reasonable opinion of the reporter, is most appropriate for this purpose. An external body is in any case understood to mean:
 - an authority responsible for investigating criminal ^{offences};
 - an authority responsible for supervising compliance with the provisions of or pursuant to any legal ^{regulation};
 - a. another competent authority to which the suspected misconduct can be reported.
- 4) If, in the reasonable opinion of the reporter, the public interest outweighs Intersolve's interest in confidentiality, the reporter may also make the external report to an external third party who, in his reasonable opinion, may be deemed capable of directly or indirectly remedying or having remedied the suspected misconduct.

18. INTERNAL AND EXTERNAL INVESTIGATION INTO PREJUDICE TO THE REPORTER

- 1) Whistleblowers who believe that they have been disadvantaged in connection with reporting a suspected wrongdoing can report this to the most senior manager or confidential advisor. If, in the opinion of the reporter, this is not followed up adequately, the reporter may request the Investigation Department of the Whistleblowers Authority to initiate an investigation into the way in which he or she has been treated.
- 2) Articles 13 to 16 of these regulations apply mutatis mutandis.
- 3) Paragraphs 1 and 2 apply mutatis mutandis to the persons referred to in Article 9, paragraphs 1 to 6, of these regulations.

¹⁸ For example, the police, the Public Prosecution Service (OM) or the Fiscal Information and Investigation Service (FIOD).

¹⁹ For example, De Nederlandsche Bank or the Netherlands Authority for Consumers and Markets. For all competent authorities, see Article 2c of the Whistleblowers Protection Act.

²⁰ For example, the investigation department of the Whistleblowers Authority.

19. PUBLICATION, REPORTING AND EVALUATION

- 1) The COO shall ensure that this policy is published on the HR Team site and that information on how to request a copy of the policy is communicated via the Intersolve.nl website.
- 2) Upon commencement of employment, employees will receive a copy of this policy. Furthermore, the policy can be found at any time on the Intersolve intranet and in the digital contact and reporting portal. During the induction programme, new employees will receive an introduction to this policy. Employees will be trained periodically (once a year) on compliance aspects during an online training module, during which examples and/or a number of reported incidents (anonymised) may be discussed and this policy will be discussed. In addition, the subject of compliance will be discussed during work meetings if there are important points to mention.
- 3) External personnel who perform work for Intersolve through hiring or outsourcing will receive a copy of this policy at the start of their work and can also consult this policy on the Intersolve website.
- 4) The COO shall ensure that reports are recorded in an irretrievable manner in a specially designed register upon receipt in accordance with the General Data Protection Regulation.
- 5) The internal confidential advisor shall draw up an annual report for each group division on the policy regarding the handling of reports of suspected misconduct and irregularities and the implementation of these regulations. This report shall in any case contain:
 - a. information about the policy pursued in the past year with regard to dealing with reports of suspected misconduct and irregularities and the policy to be pursued in this area in the coming year;
 - b. information about the number of reports and an indication of the nature of the reports, the outcomes of the investigations and Intersolve's positions;
 - c. general information about experiences with preventing retaliation against the reporter;
 - d. information about the number of requests for investigations into victimisation in connection with reporting suspected misconduct and an indication of the outcomes of the investigations and Intersolve's positions.
 - e. This report is provided to the most senior manager.
- 6) Each year, independently of the internal confidential advisor, the external confidential advisors draw up a report for each group division on the number and nature of the contact requests and reports submitted via the contact and reporting portal. The employees who have submitted a report are not named in the report. In addition to reporting on reports and complaints, the confidential advisors provide an overview of developments in legislation and regulations and in society in the annual report, and outline the general trend within Intersolve. Based on this, advice may be issued with regard to any points for attention.
- 7) The COO sends the draft of the reports referred to in the previous paragraph to the management of the relevant group division of Intersolve for discussion, after which it is discussed and adopted at a management meeting of Payments or Technologies, respectively.

²¹ Article 2a of the Whistleblower Protection Act.

- 8) The management is responsible for the content and compliance with the whistleblower policy and the timely completion, in accordance with this policy, of reports that have been initiated.
- 9) In addition to the aspects already mentioned, the internal confidential advisor ensures that a copy of all reports and the associated action plans is kept. Furthermore, the internal confidential advisor reports to the board at least once a month on the following topics in relation to ongoing reports:
 - the number of reported incidents with their risk score;
 - the associated action plans, including the identified control measures that have been or are yet to be taken and schedules (including under- and overruns).
- 10) In addition, the internal confidential advisor reports quarterly to the Supervisory Board of Intersolve Payments B.V. with regard to Payments. This can be done via the regular quarterly report, but if necessary, the internal confidential advisor has a direct reporting line to the Chairman of the Supervisory Board of Intersolve Payments B.V. to discuss and/or report on situations.

20. ENTRY INTO FORCE OF THE REGULATION AND WITHDRAWAL OF THE CURRENT REGULATION

- 1) This regulation will enter into force on 1 September 2023.
- 2) This policy is referred to as the policy for dealing with reports of suspected misconduct or irregularities at **Intersolve Group B.V.**, or simply the policy for dealing with reports of suspected misconduct or irregularities at **Intersolve**.
- 3) This policy may be amended by the management of Intersolve. Any such amendment shall take effect from the date of publication on the Intersolve intranet site and website. Reports made in accordance with the provisions of Article 4 at the time of the entry into force of an amendment to this policy shall be dealt with in accordance with the current policy.
- 4) The responsibility for keeping this policy up to date and ensuring compliance with its provisions lies with the COO, E. Hansen.
- 5) Previous versions of the **Whistleblower** Procedure are hereby repealed.



APPENDIX 1: PROTOCOL FOR REPORTING UNDESIRABLE BEHAVIOUR

Definitions

In this protocol, the following terms shall have the following meanings:

- a) **Defendant:** The person against whom a report or complaint regarding undesirable behaviour has been filed in accordance with this protocol.
- b) **complainant:** The person who, in accordance with this protocol, submits a report or complaint regarding undesirable behaviour experienced by him or her;
- c) **aggression and violence:** Incidents in which an employee is psychologically and/or physically harassed, threatened or attacked. Psychological violence can take the form of, for example, verbal abuse, insults, intimidation or pressure;
- d) **discrimination (direct or indirect distinction):** Treating an employee differently from another employee in a similar situation on the basis of religion, belief, political affiliation, ethnicity, nationality, gender, sex, sexual orientation, marital status, disability or chronic illness, age, or on any other grounds, without justification.
- e) **Harassment:** Any form of verbal, non-verbal and/or physical behaviour that has the purpose or effect of violating the dignity of a person and creating a threatening, hostile, offensive, humiliating or hurtful environment. This is certainly the case when submission to or rejection of such behaviour is used as a basis for decisions that affect the person concerned.
- f) **Unwanted behaviour:** Direct or indirect unwanted comments and/or actions, expressed verbally, non-verbal or physical behaviour towards a person, which is perceived by that person as undesirable, unwanted, transgressive or hurtful and constitutes a violation of their integrity – in such a way that it leads to psychosocial stress at work or study or a feeling of insecurity. This includes (sexual) harassment, discrimination, aggression and violence, and bullying, all occurring in circumstances directly related to the performance of work for Intersolve.
- g) **Bullying:** All forms of intimidating behaviour of a structural nature, by one or more employees (colleagues, managers) against an employee who is unable to defend themselves against this behaviour.
- h) **Psychosocial working conditions and/or stress:** Factors including direct or indirect discrimination, (sexual) harassment, aggression, violence, bullying and work pressure – in the work situation that cause stress.
- i) **Sexual harassment:** Any form of verbal, non-verbal and/or physical behaviour with a sexual connotation that has the purpose or effect of violating the dignity of a person, in particular when creating an intimidating, hostile, offensive, humiliating or offensive environment. This is certainly the case when submission to or rejection of such behaviour is used as a basis for decisions affecting the person concerned. Examples of sexual harassment include sexually suggestive comments/jokes, showing sexually suggestive images, sexually suggestive looks or gestures, or unwanted touching.



Wherever the masculine form is used in this protocol, the feminine form should also be included. Similarly, wherever the term 'employee' is used, it should also be understood to include 'external staff'. The definitions are in line with applicable legislation and regulations, including the Working Conditions Act, the General Equal Treatment Act and the Working Conditions Act. Examples are given for some terms to increase recognisability; these examples are not exhaustive.

Confidential advisor and reporting procedure

Intersolve's has appointed both internal and external confidential advisors to whom employees can report abuses, irregularities and undesirable behaviour (undesirable conduct).²² This appendix discusses the latter category in more detail. Employees are free to choose the contact point that they feel most comfortable with. However, it is recommended that the internal confidential advisor be consulted in the first instance when it comes to undesirable behaviour, so that the problem or situation(s) in question can be resolved as quickly as possible, with as few people involved as possible. This procedure therefore mainly focuses on the internal confidential advisor line; to consult the external confidential advisors, the digital contact and reporting portal can be used as described in the Whistleblower Policy.

Undesirable behaviour includes discrimination, intimidation, violence (or threats thereof), bullying and inappropriate (sexual) behaviour. Undesirable behaviour constitutes an infringement of personal integrity. Behaviour is considered undesirable if it is perceived as transgressive or hurtful by the person experiencing it. The feelings and experiences of the employee concerned are central to this. When there is (a risk of) undesirable behaviour, this can have various negative consequences, such as increased work pressure, disruption of interpersonal relationships and a reduction in job satisfaction, quality and productivity. In the long term, this could even lead to burnout or stress. Undesirable behaviour affects the overall atmosphere in the workplace and, in extreme cases, can create a culture of fear. Undesirable behaviour can occur between colleagues, managers and third parties (such as Intersolve clients).

Consulting a confidential advisor is not the same as filing a report. During contact with a confidential advisor, the employee is always in control. The confidential advisor supports the employee, listens, discusses (the pros and cons of) possible next steps and refers the employee if necessary or desired. Follow-up steps are only taken if the employee themselves agrees.

In principle, all matters discussed by employees with a confidential advisor are confidential, unless there is a duty to report; if a confidential advisor is aware of a criminal offence, confidentiality must be breached. □ A footnote behind the duty to report, which may include the following text:

22 In principle, confidential advisors can be consulted to discuss the aforementioned types of reports. Nevertheless, confidential advisors also offer employees the opportunity to tell their story if other issues are involved. If desired, confidential advisors can refer employees to the appropriate person, such as a company doctor or manager.

Anyone who has knowledge of a crime that causes danger to life or relates to kidnapping or rape is obliged to report it immediately – unless this would result in danger of prosecution for themselves or for someone whose prosecution they could be excused from testifying against (Art. 160 of the Code of Criminal Procedure).

Duties of the confidential advisor

The duties of a confidential advisor include:

- Providing initial support to employees who have been harassed and offering a listening ear.
- Determining whether the report falls within the confidential advisor protocol.
- Supporting employees and helping them consider possible next steps.
- Checking whether an informal solution is possible.
- Informing and advising the victim about the various alternative solutions, their consequences and their possibilities (and any limitations).
- Providing support, if desired, if the employee wishes to raise the matter with senior management, the board and/or the supervisory board.
- Referral to other support agencies and/or parties where external reports can be made.
- Providing information about how to deal with undesirable behaviour.
- Advising and supporting management and employees in preventing undesirable behaviour.
- Recording cases of undesirable behaviour, which are reported in writing to the board and the supervisory board once every quarter.

A confidential advisor always treats employee information confidentially. There is a duty of confidentiality.

Powers of the confidential advisor

The confidential advisor has the following powers:

- Facilitating mediation independently.
- Consulting internal/external experts on your own initiative.
- Providing information to employees about the role of confidential advisor.
- Assisting the person reporting the incident with the report.
- Assisting the complainant in contacting a support organisation.
- Providing aftercare.

Procedure

When a report is made, the confidential advisor records the following aspects:

- details of the incident, what happened, when it happened, who was involved and who made the report;
- temporary measures already taken;
- structural measures, where applicable, and planning.



Immediately after receiving the report, the Confidential Adviser assesses the admissibility of the incident report involving undesirable behaviour. Following a report by an employee of suspected undesirable behaviour, the Confidential Adviser will immediately launch an investigation. The report will be treated confidentially; for further information, see Chapter 11 of the regulations.

The Confidential Adviser will, in consultation with the management of Intersolve or, if the report concerns a member of the management of Intersolve or its subsidiaries, in consultation with the chair of the Supervisory Board of Intersolve Payments B.V., assess whether an external third party should be informed of an internal report of suspected misconduct:

1. An employee who is confronted with sexual harassment, unwanted intimacy, aggression and/or violence, bullying or discrimination can submit a report to the confidential advisor, preferably in writing.
2. A report can be made either verbally or in writing. A report made verbally will be recorded in a report signed by the person making the report and the confidential advisor. The person making the report will receive a copy of this report. The confidential advisor will advise and consult with the person making the report.
verbal report, a report is drawn up and signed by the person making the report and the confidential advisor. The person making the report receives a copy of this report. The confidential advisor advises and consults with the person making the report on whether the procedure should be continued. Anonymous reports can be submitted via the digital contact and reporting portal of Partner in Compliance.
3. The confidential advisor informs the management that he is investigating a report
. If the report concerns the management, the confidential advisor informs the Supervisory Board.
4. The confidential advisor investigates the report by hearing the person who made the report and the accused
separately. This hearing takes place no later than two weeks after the report has been submitted.
5. If the accused refuses to be heard, the confidential advisor will per registered letter inviting the person concerned to respond in writing or verbally. If the accused fails to comply with this request, the refusal will be included in the proceedings.
6. If necessary, the confidential advisor may, with the utmost care, hear other persons involved in the matter, taking into account the
utmost care, hear other persons involved in the matter.
7. The management will be informed immediately of any criminal offence.
8. The confidential advisor reports his findings and indicates whether the report has proved to be well-founded or unfounded. The complainant and the accused receive a copy of the report.
9. The confidential advisor sends the report to the management, accompanied by advice on any measures to be taken.
10. If the complainant withdraws the report during the procedure, they shall notify the confidential advisor, preferably in writing.
11. After receiving the report and advice, this subject is placed on the agenda of the next meeting of the Supervisory Board.

12. The management will take any necessary measures and inform the complainant and the accused in writing.

For the record, it should be noted that the confidential advisor does not pass judgement or make judgemental statements about a report, nor can they impose sanctions. This means that the confidential advisor's annual report does not refer to reports of aggression/violence, sexual harassment/unwanted intimacy, bullying and/or discrimination, but to reports of alleged aggression/violence, sexual harassment/unwanted intimacy, bullying and/or discrimination.

The above arrangement is evaluated annually by the management and the Supervisory Board.