



Provisions for reporting alleged irregularities

- having regard to the importance that Wereldhave attaches to implementing a sound policy on integrity issues and, as part of this, to having a satisfactory whistleblowing policy;
- having regard to the decision of the Works Council dated 15 September 2016 approving this course of action;

RESOLVES

to adopt the following policy:

Clause 1. Definitions

1. In this policy the following definitions shall apply:
 - a. **employee:** any person who carries out or has carried out work under an employment contract governed by civil law or a public appointment and/or any person who carries out or has carried out work otherwise than pursuant to an employment relationship;
 - b. **employer:** any Group legal entity of Wereldhave, which has work carried out or has previously had work carried out under an employment contract governed by civil law and/or has work carried out or has previously had work carried out otherwise than pursuant to an employment relationship;
 - c. **concerns about wrongdoing:** an employee's concerns that wrongdoing exists within the organisation where he works or has worked or in another organisation if he came into contact with that organisation through his work activities, where:
 - 1st. the concerns are based on reasonable grounds, arising from knowledge acquired by the employee in working for his employer or arising from knowledge acquired by the employee through work activities within another company or organisation, and
 - 2nd. the public interest is affected by:
 - i. a breach (or impending breach) of a statutory requirement, including any criminal offence (or impending criminal offence),
 - ii. a risk (or impending risk) to public health,
 - iii. a risk (or impending risk) to human safety,
 - iv. a risk (or impending risk) of environmental damage,
 - v. a risk (or impending risk) to the proper functioning of the organisation due to an improper way of taking action or failure to act,
 - vi. a breach (or impending breach) of any rule other than a statutory requirement,
 - vii. a waste (or impending waste) of government funds,
 - viii. deliberate withholding, destruction or manipulation of information concerning the matters described in paragraphs (i) to (vii) above (or an impending risk of the same);
 - d. **concerns about irregularities:** a concern based on reasonable grounds about a deficiency or injustice of a general, operational or financial nature that arises in respect of a matter for which the organisation is responsible and which is sufficiently serious that it is not covered by the standard working procedures and exceeds the responsibility of the immediate manager;



- e. **advisor:** a person who has a duty of confidentiality by virtue of his position and who is consulted by an employee in confidence regarding concerns about wrongdoing;
 - f. **confidential integrity advisor:** the person appointed to act as confidential integrity advisor for the employer's organisation;
 - g. **advice department of the House for Whistleblowers:** the advice department of the House, as described in Article 3a(2) of the House for Whistleblowers Act;
 - h. **report:** a report of concerns about wrongdoing or irregularities pursuant to this policy;
 - i. **reporter:** the employee who has reported concerns about wrongdoing or irregularities pursuant to this policy;
 - j. **ultimate manager:** the body or person responsible for the daily management of the employer's organisation;
 - k. **internal supervisory body:** the body within the employer's organisation responsible for supervision of the ultimate manager;
 - l. **ultimate responsibility holder:** the internal supervisory body or, if the employer's organisation does not have an internal supervisory body, the ultimate manager;
 - m. **contact person:** the person appointed as the contact person by the ultimate manager, in consultation with the reporter, after receiving the report and with the aim of preventing unfair treatment;
 - n. **investigators:** those persons whom the ultimate manager appoints to carry out the investigation into the wrongdoing;
 - o. **external body:** the body to which the reporter reasonably believes it is most appropriate to make an external report of his concerns about wrongdoing;
 - p. **external third party:** any organisation that or representative of an organisation whom the reporter reasonably believes to be capable of directly or indirectly resolving or bringing about the resolution of the suspected wrongdoing;
 - q. **investigation department of the House for Whistleblowers:** the investigation department of the House, as described in Article 3a(2) of the House for Whistleblowers Act;
2. Where this policy refers to 'he', 'him' or 'his' this is intended to include reference to 'she' or 'her' as appropriate.

Clause 2. Information, advice and support for the employee

- 1. An employee may consult an advisor in confidence regarding concerns about wrongdoing.
- 2. In accordance with paragraph 1, the employee may request the confidential integrity advisor for information, advice and support with respect to concerns about wrongdoing.
- 3. In accordance with paragraph 1, the employee may also request the advice department of the House for Whistleblowers for information, advice and support with respect to concerns about wrongdoing.

Clause 3. Internal report by an employee of the employer

- 1. An employee who has concerns about wrongdoing or irregularities within his employer's organisation may make a report of this to any manager holding a higher position within the organisation's hierarchy than his own. If the employee has a reasonable suspicion that the ultimate manager is involved in the suspected wrongdoing or irregularities, he may also make



the report to the internal supervisory body. In that case, the term “ultimate manager” in this policy should be understood to mean “internal supervisory body”.

2. The employee may also make a report of concerns about wrongdoing or irregularities within his employer’s organisation via the confidential integrity advisor. The confidential integrity advisor shall, in consultation with the employee, forward the report to either a manager as described in the previous paragraph or to the internal supervisory body.

Clause 4. Internal report by an employee of another organisation

1. An employee of another organisation who has come into contact with the employer’s organisation through his work activities and has concerns about wrongdoing within the employer’s organisation may make a report of this to any manager who holds a position within the hierarchy of the employer’s organisation that is equivalent to or higher than his own position. If the employee of another organisation has a reasonable suspicion that the ultimate manager is involved in the suspected wrongdoing, he may also make the report to the internal supervisory body. In that case, the term “ultimate manager” in this policy should be understood to mean “internal supervisory body”.
2. The employee of another organisation as described in the previous paragraph may also make a report of concerns about wrongdoing or irregularities within the employer’s organisation via the confidential integrity advisor. The confidential integrity advisor shall, in consultation with the employee, forward the report either to a manager as described in the previous paragraph or to the internal supervisory body.

Clause 5. Protecting the reporter against unfair treatment

1. The employer shall not treat the reporter unfairly in connection with a report in good faith and according to the proper procedure of concerns about wrongdoing or irregularities in the employer’s organisation, another organisation, an external body within the meaning of Clause 14.3 or an external third party in the circumstances described in Clause 14.4.
2. Unfair treatment as referred to in paragraph 1 shall be understood to include taking any measure with a negative effect, such as:
 - a. dismissal of the reporter, except at his own request;
 - b. early termination of a temporary employment contract or failure to renew the same;
 - c. failure to convert a temporary employment contract into a permanent employment contract;
 - d. taking any disciplinary measure;
 - e. imposing any rule banning the reporter or his colleagues from investigating, speaking about the matter, attending their work station and/or having contact with other persons,
 - f. compulsory appointment to another position;
 - g. extending or limiting the reporter’s duties, except at his own request;
 - h. moving or relocating the reporter, except at his own request;
 - i. refusing a request by the reporter for a move or relocation;
 - j. changing the reporter’s work station or refusing a request to do so;
 - k. withholding a salary increase, incidental remuneration, bonus or the award of allowances;
 - l. withholding opportunities for promotion;



- m. not accepting the employee reporting sick or recording the employee as being on sick leave;
 - n. refusing an application for leave;
 - o. placing the reporter on leave, except at his own request.
3. Unfair treatment as referred to in paragraph 1 also applies if there are reasonable grounds to speak to the reporter about his performance or to take a measure with a negative effect as referred to in paragraph 2 against him but the measure taken by the employer is disproportionate to those grounds.
4. If the employer proceeds to take a measure with a negative effect as referred to in paragraph 2 against the reporter within a short period following a report being made, he shall give justification as to why he considers this measure necessary and why this measure is not connected with the report in good faith and according to the proper procedure of concerns about wrongdoing or irregularities.
5. The employer shall ensure that the reporter's managers and colleagues refrain from any form of unfair treatment in connection with the report in good faith and according to the proper procedure of concerns about wrongdoing or irregularities that interferes with the reporter's ability to function either professionally or personally. This includes the following:
- a. bullying, ignoring and excluding the reporter;
 - b. making unfounded or disproportionate allegations about the performance of the reporter;
 - c. imposing anything that amounts to a ban on the reporter or his colleagues from investigating, speaking about the matter, attending their work station and/or having contact with other persons, regardless of how it is presented;
 - d. intimidating the reporter by threatening to take specific measures or actions if he proceeds with his report.
6. The employer shall speak to any employees who treat the reporter unfairly about their actions and may give them a warning or take disciplinary measures against them.

Clause 6. Preventing unfair treatment of the reporter

1. The contact person appointed under Clause 9.6 shall immediately discuss with the reporter the risks of unfair treatment that exist, how those risks can be reduced and what the employee can do if he believes that he is being treated unfairly. The contact person shall ensure that this is recorded in writing and present this written record to the reporter for approval and signature. A copy of the record shall be given to the reporter.
2. If the reporter believes that he is being treated unfairly, he can discuss this immediately with the contact person. The contact person and the reporter shall also discuss what measures can be taken to prevent unfair treatment. The contact person shall ensure that this is recorded in writing and present this written record to the reporter for approval and signature. The contact person shall send this record to the ultimate manager immediately. A copy of the record shall be given to the reporter.
3. The ultimate manager shall ensure that the measures necessary to prevent unfair treatment are taken.



Clause 7. Protecting others involved against unfair treatment

1. The employer shall not treat the advisor employed by the employer unfairly due to his role as advisor to the reporter.
2. The employer shall not treat the confidential integrity advisor unfairly due to his carrying out the duties described in this policy.
3. The employer shall not treat the contact person unfairly due to his carrying out the duties described in this policy.
4. The employer shall not treat any investigators employed by the employer unfairly due to their carrying out the duties described in this policy.
5. The employer shall not treat an employee who is interviewed by the investigators unfairly in connection with making a statement in good faith.
6. The employer shall not treat an employee unfairly in connection with his provision to the investigators of documents that he reasonably believes to be relevant to the investigation.
7. Clauses 5.2 to 5.6 shall be of corresponding application to any unfair treatment of the persons referred to in paragraphs 1 to 6.

Clause 8. Dealing confidentially with the report and the identity of the reporter

1. The employer shall ensure that the information concerning the report is stored in such a way that it is only physically and electronically accessible to the persons involved in dealing with this report.
2. No person involved in dealing with a report shall disclose the identity of the reporter without the explicit written consent of the reporter and each such person shall deal confidentially with the information concerning the report.
3. If concerns about wrongdoing or irregularities are reported via the confidential integrity advisor and the reporter has not given permission for his identity to be disclosed, all correspondence regarding the report shall be sent to the confidential integrity advisor and shall immediately be passed on to the reporter by the confidential integrity advisor.
4. No person involved in dealing with a report shall disclose the identity of the advisor without the explicit written consent of the reporter and the advisor.

Clause 9. Recording, passing on and confirming receipt of an internal report

1. If the employee makes a report of concerns about wrongdoing or irregularity to a manager orally or gives an oral explanation of a written report, that manager shall, in consultation with the reporter, ensure that this is recorded in writing and present this written record to the reporter for approval and signature. A copy of the record shall be given to the reporter.
2. If the employee makes a report of concerns about wrongdoing or irregularity via the confidential integrity advisor orally or gives an oral explanation of a written report, that confidential integrity advisor shall, in consultation with the reporter, ensure that this is recorded in writing and present this written record to the reporter for approval and signature. A copy of the record shall be given to the reporter.
3. The manager to whom the report is made shall immediately pass on the report to the ultimate manager within the employer's organisation.
4. If the reporter or the manager to whom the report is made reasonably suspects that the ultimate manager is involved in the suspected wrongdoing or irregularity, the manager shall immediately pass the report on to the internal supervisory body within the employer's



organisation. In that case, the term “ultimate manager” in this policy should from this point on be understood to mean “internal supervisory body”.

5. The ultimate manager shall immediately send the reporter confirmation that the report has been received. The confirmation of receipt shall include a brief description of the report, the date on which it was received and a copy of the report.
6. Following receipt of the report the ultimate manager shall, in consultation with the reporter, immediately appoint a contact person with the aim of preventing unfair treatment.

Clause 10. Actions by the employer to deal with the internal report

1. The ultimate manager shall set up an investigation into the reported concerns about wrongdoing or irregularities unless:
 - a. the concerns are not based on reasonable grounds, or
 - b. it is clear at the outset that the matter reported does not involve concerns about wrongdoing or irregularities.
2. If the ultimate manager decides not to set up an investigation, he shall inform the reporter of this in writing within two weeks following the internal report. This communication shall also state the reasons why the ultimate manager believes that the concerns are not based on reasonable grounds or that it is clear at the outset that the matter reported does not involve concerns about wrongdoing or irregularities.
3. The ultimate manager shall decide whether an external body within the meaning of Clause 14.3 needs to be informed about the internal report of concerns about wrongdoing. If the employer informs an external body, the ultimate manager shall send the reporter a copy of this communication, unless serious objections exist to oppose this.
4. The ultimate manager shall assign the investigation to investigators who are independent and impartial and shall not have the investigation carried out by persons who may be or may have been involved in the suspected wrongdoing or irregularities.
5. The ultimate manager shall inform the reporter immediately in writing of the fact that an investigation has been set up and the identities of the persons carrying out the investigation. The ultimate manager shall enclose with this communication a copy of the investigation assignment, unless serious objections exist to oppose this.
6. The ultimate manager shall inform the persons to whom a report relates about the melding and about the fact that an external body has been informed as referred to in paragraph 3, unless this could have a detrimental effect on the investigation or on enforcement.

Clause 11. Carrying out the investigation

1. The investigators shall give the reporter the opportunity to voice his concerns. The investigators shall ensure that this is recorded in writing and present this written record to the reporter for approval and signature. A copy of the record shall be given to the reporter.
2. The investigators may also interview other persons. The investigators shall ensure that this interview is recorded in writing and present this written record to the person interviewed for approval and signature. A copy of the record shall be given to the person interviewed.
3. The investigators may consult and request all documents within the employer’s organisation that they reasonably consider to be necessary to carry out the investigation.
4. Employees may provide to the investigators all documents that they consider it reasonably necessary for the investigators to consult in the context of the investigation.



5. The investigators shall prepare a draft investigation report and give the reporter the opportunity to comment on that report, unless serious objections exist to oppose this.
6. The investigators shall then approve the final investigation report. They shall send the reporter a copy of that report, unless serious objections exist to oppose this.

Clause 12. Position adopted by the employer

1. The ultimate manager shall inform the reporter in writing within eight weeks of the report concerning the specific position adopted with respect to the concerns about wrongdoing or irregularities reported. This communication will also state the steps taken as a result of the report.
2. If it becomes clear that it will not be possible to communicate the position adopted within the appointed period, the ultimate manager shall notify the reporter of this in writing. This communication will state the period within which the reporter can expect to be informed of the position adopted. If as a result of this extension the total period exceeds twelve weeks, it will also state the reasons why a longer period is necessary.
3. Following the conclusion of the investigation the ultimate manager shall decide whether an external body within the meaning of Clause 14.3 needs to be informed about the internal report of concerns about wrongdoing and about the investigation report and the position adopted by the employer. If the employer informs an external body, he shall send the reporter a copy of this communication, unless serious objections exist to oppose this.
4. The persons to whom the report relates will receive notifications corresponding to those received by the reporter under paragraphs 1 to 3, unless this could have a detrimental effect on the investigation or on enforcement.

Clause 13. Hearing both sides with respect to the investigation report and the position adopted by the employer

1. The employer shall give the reporter the opportunity to comment on the investigation report and the position adopted by the employer.
2. If in response to the investigation report or the position adopted by the employer the reporter states, giving reasons, that the concerns about irregularities or wrongdoing have not actually been investigated or have not been investigated properly or that there are fundamental inaccuracies in the investigation report or the position adopted by the employer, the employer shall respond to these specific points and if necessary set up a new or additional investigation. Clauses 10 to 13 shall be of corresponding application to this new or additional investigation.
3. If the employer informs or has previously informed an external body within the meaning of Clause 14.3, he shall also send the reporter's comments on the investigation report and the position adopted by the employer as referred to above to that external body. A copy of this communication shall be given to the reporter.

Clause 14. External report

1. After making an internal report of concerns about wrongdoing, the reporter may make an external report if:
 - a. the reporter disagrees with the position referred to in Clause 12 and believes that the concerns have been set aside incorrectly;



- b. the reporter has not been notified about the position adopted within the period referred to in Clause 12.1 or 12.2.
2. The reporter may make an external report of concerns about wrongdoing immediately if he cannot reasonably be required to make an internal report first. The situations in which this applies include where this is provided for by any statutory provision or in the case of:
 - a. immediate danger, where a significant and urgent public interest necessitates an immediate external report;
 - b. a reasonable suspicion that the ultimate responsibility holder within the employer's organisation is involved in the suspected wrongdoing;
 - c. a situation in which it is reasonable for the reporter to fear reprisals in connection with making an internal report;
 - d. a clearly identifiable threat of falsification or destruction of evidence;
 - e. an earlier report about the same wrongdoing made in accordance with the procedure that did not put an end to the wrongdoing;
 - f. a duty to make an immediate external report.
3. The reporter may make the external report to the external body to which the reporter reasonably believes it is most appropriate to make an external report of his concerns about wrongdoing. The term external body shall be understood to include:
 - a. a body responsible for investigating criminal offences;
 - b. a body responsible for monitoring compliance with any requirements imposed by statute or under statutory authority;
 - c. any other competent body to which concerns about wrongdoing can be reported, including the investigation department of the House for Whistleblowers.
4. If the reporter reasonably believes that the public interest outweighs the employer's interest in confidentiality, the reporter may also make the external report to an external third party whom the reporter reasonably believes to be capable of directly or indirectly resolving or bringing about the resolution of the suspected wrongdoing.

Clause 15. Internal and external investigation into unfair treatment of the reporter

1. A reporter who believes that he has been unfairly treated in connection with making a report of concerns about wrongdoing may request the ultimate manager to carry out an investigation into the way in which he is treated within the organisation.
2. Clauses 10 to 13 shall be of corresponding application.
3. Paragraphs 1 and 2 shall be of corresponding application to the persons referred to in Clauses 7.1 to 7.6.
4. The reporter may also request the investigation department of the House for Whistleblowers to set up an investigation into the way in which the employer behaved towards him as a result of the report of concerns about wrongdoing.

Clause 16. Publication, annual reporting and evaluation

1. The ultimate manager shall ensure that this policy is published on the intranet and made publicly available on the employer's website.
2. The ultimate manager shall prepare an annual report concerning the approach to dealing with reports of concerns about wrongdoing and irregularities and the implementation of this policy. This annual report shall include:



- a. information about the approach taken over the past year to dealing with reports of concerns about wrongdoing and irregularities and the planned approach to this issue for 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 the positions adopted by the employer;
 - c. general information about experiences of preventing unfair treatment of the reporter;
 - d. information about the number of requests for investigation of unfair treatment in connection with making a report of concerns about wrongdoing and an indication of the outcomes of the investigations and the positions adopted by the employer.
3. The ultimate manager shall send a draft of the annual report described in the previous paragraph to the Works Council for discussion and it will then be discussed with the Works Council at a consultation meeting.
 4. The ultimate manager shall give the Works Council the opportunity to express its views on the approach to dealing with reports of concerns about wrongdoing and irregularities, the implementation of this policy and the annual report. The ultimate manager shall ensure that the views of the Works Council are incorporated in the annual report and shall present the revised report to the Works Council for approval.

Clause 17. Entry into force of policy and cancellation of current policy

1. This policy shall enter into force on 15 September 2016.
2. This policy shall be referred to as the policy on dealing with reports of concerns about wrongdoing or irregularities at Wereldhave or, in short, the Wereldhave provisions for reporting alleged irregularities.
3. This policy replaces Wereldhave's previous provisions for reporting alleged irregularities.