

Whistleblower Protection Act

Introduction

Integrity and safety are top priorities for AB Zuid-Holland and we do everything in our power to safeguard both. Despite this, there may be still be occasions when things are not as they should be, or are at risk - or appear to be at risk - of violation of any law, rule, or regulation. Of course you can always report this to your supervisor, another manager, or a member of the Executive Management.

If you wish to make an Official Report of Wrongdoing, of a Suspicion of wrongdoing, or of a Breach or a risk of breach of European Union Law within AB Zuid-Holland, you will find in this policy how to go about raising a concern.

This policy also offers protection to Reporters of (suspected) wrongdoings and violations of EU law. If you have any doubts about the rules, have questions about how to interpret them, or have suggestions for improving this Speak Up Policy, you can contact your supervisor, the M&O department or our organization's (internal or external) Confidential Advisor.

AB Zuid-Holland

Is committed to the importance of pursuing a sound Whistleblower Policy, in line with the consenting decision of the Works Council dated 02-06-2023.

Decision

To adopt the following:

Article 1. Definitions

1. For the purposes of this policy, the following definitions shall apply:
 - a. **Employee:** the person who performs or has performed work under an employment contract under civil law, or the person who performs or has performed work other than through an employment contract;
 - b. **Employer:** any entity that is part of the Coöperatie voor Agrarische Arbeidsvoorziening Zuid-Holland U.A., which has or has had work performed through an employment contract under civil law or other than through an employment contract.
2. **Speak Up Policy:** this policy for reporting wrongdoings (Whistleblower Protection Act);
3. **Report:** reporting (a suspicion of) wrongdoing of a violation or a risk of violation of European Union Law within AB Zuid-Holland;
4. **Wrongdoing:** wrongdoing means:
 - a. a breach or a risk of breach of European Union Law, or
 - b. an act or omission that constitutes a threat or harm to the public interest, such as in the following cases:
 - i. a breach or risk of breach of a statutory regulation or internal rules constituting a concrete obligation and that have been provided by an employer pursuant to a statutory regulation, or
 - ii. a danger to public health, to the safety of persons, to the environment, or to the proper functioning of public services or an enterprise as a result of improper acts or omissions.
 - iii. 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 element, or the act or omission is serious or substantial.
 - c. **Suspicion of wrongdoing:** The suspicion of a Reporter that within the organisation in which he/she works or has worked or at another organisation if he/she has come into contact with that organisation through his/her work, there is a case of Wrongdoing provided that the suspicion is based on reasonable grounds arising from the knowledge

- that the Reporter has gained at AB Zuid-Holland or arising from the knowledge that the Reporter has gained through his/her work at another company or another organisation;
- d. **Breach of European Union Law:** a work-related breach or risk of breach of European Union Law is an act or omission relating to the following areas of European Union Law:
- i. public procurement;
 - ii. financial services, financial products and financial 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;
 - vii. food and feed safety, animal health and animal welfare;
 - viii. public health;
 - ix. consumer protection;
 - x. personal data protection.
 - xi. breaches affecting the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union;
 - xii. breaches affecting the internal market (as referred to in Article 26 [2] of the Treaty on the Functioning of the European Union);
- e. **Circle of protected persons:** this Speak Up Policy applies to anyone who performs work for AB Zuid-Holland, including those who have a current, former and/or future working relationship with AB Zuid-Holland, such as:
- i. employees;
 - ii. civil servants;
 - iii. self-employed persons, agency staff, volunteers (whether or not remunerated) and trainees (whether or not remunerated); contractors (e.g. consultants, freelancers, (sub-)building contractors, suppliers) or persons working under the responsibility of these persons;
 - iv. persons in executive bodies, such as members of a supervisory board;
 - v. shareholders and executives;
 - vi. persons assisting the Reporter, such as a confidential advisor;
 - vii. relatives and colleagues of the Reporter, if they have a working relationship with the person about whom the concern is raised;
 - viii. internal investigators and those handling an internal report;
 - ix. former employees and other persons of whom the working relationship has ended;
 - x. job applicants and other persons whose working relationship has yet to start;
 - xi. relatives and colleagues of the Reporter.
- f. **Reporter:** the person from the Circle of Protected Persons who makes or has made a Report in the manner prescribed in this Speak Up Policy.
- g. **Confidential Advisor:** the person who has a duty of confidentiality by virtue of their position and who can be consulted in confidence by a Reporter about whether or not to make a Report;
- h. **Advisor:** an advisor with a duty of confidentiality whom a Reporter may consult in confidence;
- i. **Speak Up Hotline:** internal point the Report can be made to and from which diligent action is taken on that Report;
- j. **Competent Authority:** independent officer or officers, to whom the Report can be made, and who can take diligent action on that report:
- i. The Netherlands Authority for Consumers and Markets;
 - ii. the Dutch Authority for the Financial Markets;
 - iii. the Dutch Data Protection Authority;
 - iv. De Nederlandsche Bank N.V.;
 - v. the Dutch Whistleblowers Authority ('het Huis');

- vi. the Health and Youth Care Inspectorate (IGJ);
 - vii. the Dutch Healthcare Authority (NZA);
 - viii. the Authority for Nuclear Safety and Radiation Protection (ANVS), and
 - ix. organisations and administrative bodies designated by order in council or ministerial regulation, or their divisions, that have duties or powers in any of the areas.
- k. **Whistleblower Authority:** the Dutch Whistleblowers Authority, as referred to in Chapter 2, Article 3 of the Whistleblower Protection Act, which provides advice and support to Reporters of wrongdoings;
 - l. **Prohibition of Detriment:** prohibition of any form of detriment against a Reporter from the Circle of Protected Persons who has made a Report, such as, but not limited to, suspension, dismissal, a negative assessment, bullying or exclusion, early termination of a contract for the provision of goods or services, or revocation of a permit. Detriment includes a threat of or attempt to cause detriment. The Prohibition of Detriment applies to natural persons and legal entities assisting a Reporter.
 - m. **Executive Management:** the body or person in charge of the daily management of the employer's organisation;
 - n. **Internal supervisory body:** the body that supervises the Executive Management (the Management) within the employer's organisation;
 - o. **Investigators:** those persons appointed by the Confidential Advisor to investigate the wrongdoing;
 - p. **External agency:** the agency which, in the reasonable opinion of the Reporter, is best suited to make the external report of the suspicion of wrongdoing to;
 - q. **External third party:** any organisation or representative of an organisation which, in the reasonable opinion of the Reporter, may be considered capable of directly or indirectly remedying the suspected wrongdoing.

Article 2. General provisions

1. This Speak Up Policy applies to Reporters who make a Report to the Speak Up Hotline or to a Competent Authority.
2. Those who belong to the Circle of Protected Persons may make use of this Speak Up Policy and are protected by the Prohibition of Detriment, provided that the Report is made in the manner prescribed in this Speak Up Policy.
3. Detriment as referred to in Article 1, paragraph I, is in any event understood as an act which causes detriment, such as:
 - a. dismissal, other than at the employee's own request;
 - b. early termination or non-renewal of a temporary employment contract;
 - c. failure to convert a temporary employment contract into a permanent one;
 - d. disciplinary action to an employee;
 - e. imposing an investigation ban, workplace ban and/or no-contact order against the Reporter or colleagues of the Reporter;
 - f. imposed appointment to another position;
 - g. expanding or limiting the tasks of the Reporter, other than at his/her own request;
 - h. transferring the Reporter to another location, other than at his/her own request;
 - i. refusing a Reporter's request for transfer to another location;
 - j. changing the workplace or refusing a request to do so;
 - k. withholding salary increase, incidental pay, a bonus, or reimbursement;
 - l. withholding promotion opportunities;
 - m. not accepting it when the employee calls in sick, or keeping the employee registered as sick;
 - n. rejecting a leave request;
 - o. granting leave, other than at the employee's own request.
4. Detriment as referred to in Article 2(3) also occurs if there is a reasonable ground to call the Reporter to account for his/her performance or to take a detrimental measure as referred to in

paragraph 3 against the Reporter, but the measure taken by the employer is not in reasonable proportion to that ground.

5. If within a foreseeable time after making a report the employer takes a detrimental measure against the Reporter, as referred to in paragraph 3, the employer shall motivate why he deems this measure necessary and that this measure is not related to the reporting, in good faith, of a suspicion of wrongdoing or an irregularity.
6. The employer shall ensure that supervisors and colleagues of the Reporter refrain from any form of detrimental treatment in connection with the reporting, in good faith, of a suspicion of wrongdoing or irregularity, which would hinder the Reporter's professional or personal functioning. This includes in any case:
 - a. bullying, ignoring and excluding the Reporter;
 - b. making unfounded or disproportionate accusations regarding the Reporter's performance;
 - c. imposing an investigation ban, workplace ban and/or no-contact order against the Reporter or colleagues of the Reporter, in whatever manner phrased;
 - d. intimidating the Reporter by threatening him/her with certain measures or conduct if he/she follows through with the report.
7. The Executive Management will address any employees who are guilty of causing harm to the Reporter and may impose a warning or disciplinary measure on them.

Article 3. Reporting a wrongdoing (anonymously) to the (internal or external) Confidential Advisor

1. Reports can be made to the Speak Up Hotline on the website, which safeguards the privacy of the Reporter. The following options can be chosen:
 - a. The possibility of an anonymous report;
 - b. Reporting directly to the internal Confidential Advisor;
 - c. Reporting directly to the external Confidential Advisor;
2. A Report can be made to the internal or external Confidential Advisor in writing via the website or by telephone.
3. Reporters and all persons from the Circle of Protected Persons who are considering making a Report have the opportunity to consult the Confidential Advisors about a suspicion of wrongdoing.
4. The Confidential Advisors are:
 - a. Internal; Sylwia Holleman-Kaminska, phone: 06-22750128, e-mail: vertrouwenscontactpersoon@abzuidholland.nl.
 - b. External; Patrick van Ngabo (Arboned), phone: 06- 83488015/ 0800-0204204, e-mail: patrick.ngabo@arboned.nl. Working days Mon, Tue, Wed, Thu, Fri (even weeks).
5. A person making a Report to the Speak Up Hotline is entitled to:
 - a. confirmation of receipt within seven days;
 - b. feedback: information on the next steps within three months after the confirmation of receipt;
 - c. obligation of keeping records;
 - d. duty of confidentiality: the identity of the Reporter may not be disclosed without the Reporter's consent;
 - e. protection of the Reporter's personal data;
 - f. protection against detriment.

Article 4. Recording of Reports

1. If a Reporter has reported a Wrongdoing, Suspicion of wrongdoing or a risk of Breach of European Union Law solely to the Confidential Advisor, the Confidential Advisor will – only with the explicit consent of the Reporter and in a manner and time agreed with the Reporter – inform the party of the Speak Up Hotline and/or the Competent Authority of the Report, stating the date on which the Report was received. If requested by the Reporter, the identity

of the Reporter shall be kept confidential. It can only be disclosed with the explicit consent of the Reporter.

2. All Reports are recorded by AB Zuid-Holland in a register set up for this purpose.
3. The information about a report is not stored any longer than necessary to comply with laws and regulations.
4. If a report is made by telephone or other voice message system, the report will be recorded by:
 - a. taping the call and storing it as such;
 - b. storing an accurate written record (transcription) of the call.
5. If the conversation is taped, the Reporter must give his/her consent in advance. If a written record is stored, the Reporter must be given the opportunity to check the written record, to correct it if necessary, and to approve it.

Article 5. Protection

1. All Reporters and persons from the Circle of Protected Persons who are considering making a Report or are involved with a Reporter are protected by the Prohibition of Detriment and are thus protected from detrimental treatment, to ensure that they always have the possibility, without endangering their (legal) position, to report about a (Suspicion of) Wrongdoing within the organisation or to report Information about a Breach or risk of breach of European Union Law.
2. Reporters cannot be held liable for matters such as defamation, disclosure of trade secrets, copyright infringement or breach of the duty of confidentiality if they rightly believed that this was necessary to disclose Wrongdoing or a Breach or risk of breach of European Union Law.
3. This Speak Up Policy and the Prohibition of Detriment are not meant for complaints relating to the personal circumstances of a Reporter, nor for any criticism of policy choices made or for conscientious objections.
4. The Reporter making a Report should not do so for personal gain; in that case, too, this Speak Up Policy and the Prohibition of Detriment do not apply.
5. The Reporter who files a Report about Wrongdoing, a Suspicion of Wrongdoing or a Breach or risk of breach of European Union Law in which the Reporter consciously participated, is not exempt from sanctions.

Article 6. Information, advice and support

1. A Reporter or potential Reporter may ask the Confidential Advisor for information, advice and support regarding any Wrongdoing, Suspicion of wrongdoing or a Breach or risk of breach of European Union Law.
2. In addition, a Reporter, a potential Reporter and/or a person from the Circle of Protected Persons may seek help from the advisory department of the Dutch Whistleblowers Authority, such as a request for information, advice and support regarding a suspicion of wrongdoing or a Breach or risk of breach of European Union Law. For more information: [Huisvoorklokkenuiders.nl](https://huisvoorklokkenuiders.nl).
3. In line with paragraph 1, the employee may also request an advisor (lawyer, jurist, (company) doctor, advisor of the Dutch Whistleblowers Authority) for information, advice and support regarding a suspicion of wrongdoing.

Article 7. Investigation

1. The Confidential Advisor initiates, as soon as reasonably possible, an investigation into the reported Wrongdoing, the reported Suspicion of wrongdoing or the reported Breach or risk of breach of European Union Law, unless:
 - a. the Report is not based on reasonable grounds, or
 - b. it is obvious in advance that the Report does not concern any Wrongdoing, Suspicion of wrongdoing or a Breach or risk of breach of European Union Law as referred to in this Speak Up Policy.
2. If the Confidential Advisor decides not to investigate, the Confidential Advisor will inform the Reporter in writing within two weeks of the Report. This decision will be substantiated.
3. If the Confidential Advisor does decide to investigate, the Confidential Advisor will inform the Reporter in writing within two weeks of the Report.

Article 8. Authorisations of confidential advisor

1. For the purpose of the investigation regarding a Report, the Confidential Advisor is authorised to request all relevant documents he or she deems necessary to form his/her opinion. AB Zuid-Holland is in principle bound to provide the Confidential Advisor with the requested information or to assist in obtaining it. If the requested information is not or only partially provided by AB Zuid-Holland the Confidential Advisor will be informed about this, including the reasons.
2. For the purpose of the investigation regarding a Report, the Confidential Advisor may in any case hear the Executive Management of AB Zuid-Holland.
3. If the content of the information provided by the Executive Management of AB Zuid-Holland is – because of its confidential nature – to remain exclusively for the knowledge of the Confidential Advisor, this will be communicated to the Confidential Advisor.
4. The Confidential Advisor may call in experts to obtain the required information, subject to the provisions of paragraph 5 of this Article.
5. Costs must - before they are incurred - be submitted to the Executive Management of AB Zuid-Holland for approval.

Article 9. Advisory report

1. If the Confidential Advisor has started an investigation into the Report, the Confidential Advisor will record his/her findings as soon as possible, but no later than within eight weeks after receiving the Report, in an advisory report addressed to the Executive Management of AB Zuid-Holland. The Advisory Report gives an opinion on the legitimacy of the Report and the Confidential Advisor makes recommendations to the Executive Management of AB Zuid-Holland.
2. In special cases, this term can be extended. If this is the case, the Confidential Advisor will inform the Reporter and the Executive Management of AB Zuid-Holland about the extension. However, within a maximum of three months after sending the confirmation of receipt, the Reporter has to be informed about the follow-up and any follow-up steps.
3. The advisory report with its recommendations will be provided to the Reporter and the Executive Management of AB Zuid-Holland in an anonymised form – as far as necessary for the protection of the Reporter – and with due observance of the possible confidential nature of the information provided to the Confidential Advisor and the relevant legal provisions.

Article 10. Position

1. Within four weeks after receipt of the advisory report of the Confidential Advisor, the Reporter, and the person(s) connected with the Wrongdoing, Suspicion of wrongdoing or Breach or risk of breach of European Union Law, will be informed in writing by or on behalf of the Executive Management of AB Zuid-Holland of their substantiated position regarding the Report. This will include information on which steps the Report has led to, or will lead to.

2. In special cases, this term can be extended with a maximum of four weeks. The Executive Management of AB Zuid-Holland will communicate this in writing to the Confidential Advisor, the Reporter, and the person(s) connected with the Wrongdoing, Suspicion of wrongdoing or Breach or risk of breach of European Union Law.

Article 11. Disclosure of this Speak Up Policy

1. The Executive Management of AB Zuid-Holland will ensure that this Speak Up Policy can be consulted in a confidential manner and will publish this Speak Up Policy on the website, where everyone who falls under the Circle of Protected Persons can always consult the Speak up Policy in a non-traceable manner.
2. The Executive Management of AB Zuid-Holland will inform all stakeholders of the existence of this Speak Up Policy.

Article 12. Confidentiality

1. The Reporter who reports a Wrongdoing, Suspicion of Wrongdoing or a Breach or risk of breach of European Union Law and his/her Advisor as well as the person(s) a Wrongdoing, Suspicion of Wrongdoing or a Breach or danger of breach of European Union Law has been reported to, shall treat the Report confidentially. No information shall be provided to third parties inside or outside the organisation without prior consent of AB Zuid-Holland.
2. When providing information, the identity of the Reporter will not be disclosed and the information shall be provided in such a way as to ensure the anonymity of the Reporter. The identity of the Reporter will not be disclosed without his/her consent.
3. Any person receiving confidential information in connection with a report must keep that information confidential. Confidential information includes at least the identity of the Reporter, the identity of persons named in the Report or who are associated with the person making the report and any information that can be traced back to them, and information about trade secrets. If people are legally obliged to report on certain information, this duty of confidentiality does not apply. For instance, if there is a legal duty to report.

Article 13. Other policies

1. This policy enters into force on 01-07-2023.
2. In any situations or circumstances not covered by this Speak Up Policy, the Executive Management of AB Zuid-Holland will decide.

The Executive Management