

Thomas Mannplaats 311  
3069 NJ Rotterdam

Postbus 81167  
3009 GD Rotterdam

 (010) 456 46 77

 [info@steens.nl](mailto:info@steens.nl)

 [www.steensenpartners.nl](http://www.steensenpartners.nl)

## WHISTLEBLOWER POLICY

This Whistleblower Policy provides reporters with the opportunity to report suspected wrongdoing, breaches of European Union law, incidents, or irregularities committed by or related to Steens & Partners Accountants & Advisors without jeopardizing their legal position.

### Contact Details Steens & Partners Accountants & Advisors

#### Postal Address

Steens & Partners Accountants & Advisors  
Attn. Compliance  
P.O. Box 81167  
3009 GD ROTTERDAM  
The Netherlands

#### Visiting Address

Steens & Partners Accountants & Advisors  
Thomas Mannplaats 311  
3069 NJ ROTTERDAM  
The Netherlands

## 1. General

The following definitions apply in this policy:

#### *Board*

The management board of the firm, responsible for the implementation and compliance with this policy.

#### *Competent Authority*

The competent authorities referred to in Article 2c of the Dutch Whistleblower Protection Act, namely: the Authority for Consumers and Markets (ACM); the Netherlands Authority for the Financial Markets (AFM); the Dutch Data Protection Authority (AP); De Nederlandsche Bank N.V. (DNB); the Dutch Whistleblowers Authority as referred to in Article 3 of the Dutch Whistleblower Protection Act; the Health and Youth Care Inspectorate (IGJ); the Dutch Healthcare Authority (NZa); the Authority for Nuclear Safety and Radiation Protection (ANVS); and any other organizations and administrative authorities designated by Order in Council.

#### *Compliance Officer*

The person appointed by the Board to act as Compliance Officer for the firm.

#### *Public Interest*

A public interest is deemed to be involved where the act or omission affects more than the personal interests of the reporter and either demonstrates a pattern or structural character, or where the act or omission is serious or substantial in nature.

*Reporter*

A natural person who, in the context of work-related activities, reports or publicly discloses a suspicion of wrongdoing.

*Report*

A report of a suspicion of wrongdoing.

*Wrongdoing*

Wrongdoing means either a breach or risk of breach of Union law, or an act or omission in which the public interest is at stake:

1° through a breach or risk of breach of a statutory provision or of the employer's internal rules (where such rules impose a specific obligation and have been established by the employer pursuant to a statutory provision); or  
2° which poses a threat to public health, the safety of individuals, the environment, or the proper functioning of the employer's undertaking; or ii) a breach or risk of breach of EU law.

*Breach of Union Law*

An act or omission which either (a) is unlawful and relates to EU acts and policy areas falling within the material scope referred to in Article 2 of EU Directive 2019/1937, or (b) undermines the purpose or application of the rules contained in Union acts and policy areas falling within the material scope referred to in Article 2 of EU Directive 2019/1937.

*Suspicion of Wrongdoing*

A reporter's suspicion that wrongdoing has occurred within the organisation in which they work or have worked, or within another organisation with which they have come into contact through their work, insofar as that suspicion is based on reasonable grounds arising from knowledge acquired through their work for the employer or through work performed for another company or organisation.

*Work-Related Context*

Current, future, or past work-related activities through which, regardless of the nature of those activities, individuals may obtain information about wrongdoing and may suffer detriment if they report such information.

*Employer*

The name(s) of the relevant entity or entities acting as employer.

*Employee*

A person who performs work under an employment contract or otherwise performs work for remuneration in a subordinate relationship (e.g. interns, self-employed contractors, partners, directors, or supervisory board members) for the employer.

## **2. Making a Report**

- 2.1 Any reporter who suspects wrongdoing may report that suspicion to the employer in the manner described below.
- 2.2 Reports may be submitted to the Compliance Officer via **e.vin@steens.nl** or by telephone at **+31 (0)10 456 46 77**.
- 2.3 If the reporter reasonably suspects that the Compliance Officer is involved in the alleged wrongdoing, the report shall not be submitted to the Compliance Officer but instead via **e.herik@steens.nl**.
- 2.4 A report may be submitted by letter, email, telephone, via a voice messaging system to the officer referred to in Article 2.2, or by means of a meeting, upon request and within a reasonable period determined by that officer, at a location to be agreed with the person referred to in Article 2.2.

- 2.5 When submitting a report, the reporter must provide a private residential address and/or private email address and telephone number at which they can be contacted by post, email, or telephone in connection with the report.
- 2.6 The suspicion of wrongdoing must be based on reasonable grounds arising from knowledge obtained through the reporter's work for the employer or through work performed for another company or organisation carrying out activities for or on behalf of the employer.
- 2.7 The reporter shall provide as much relevant information as possible when submitting the report.

### **3. Confidential Advice**

- 3.1 Anyone who suspects wrongdoing may seek confidential advice regarding that suspicion, including information, consultation, and support.
- 3.2 Confidential advice may be sought from the confidential adviser designated for that purpose.

### **4. Handling of the Report**

- 4.1 Upon receipt, the report shall be recorded in a register established for that purpose.
- 4.2 The report shall be investigated and followed up by the Compliance Officer.
- 4.3 If the report is made orally, whether or not during a scheduled meeting, the Compliance Officer shall either prepare a written record of the meeting or make a recording of the meeting. Prior consent of the reporter is required for any recording. The reporter shall be given the opportunity to respond in writing to any written record of the meeting.
- 4.4 Receipt of the report shall be acknowledged to the reporter no later than seven days after receipt by sending a written confirmation to the private residential address or email address provided by the reporter. The acknowledgement of receipt should preferably contain a factual description of the report and a copy of the report or, where the report was made orally, a copy of the written record of the report.
- 4.5 Unless the report is not based on reasonable grounds or it is immediately clear that the matter reported does not concern wrongdoing, the report shall be investigated by one or more persons who were not directly involved in the reported facts.
- 4.6 If the report is not based on reasonable grounds or it is immediately clear that the matter reported does not concern wrongdoing, the reporter shall be informed thereof in writing, together with an explanation of that conclusion.
- 4.7 The person or persons to whom the report relates shall be informed of the report unless the employer considers that doing so would not be in the interest of the investigation.
- 4.8 No later than three months after the acknowledgement of receipt has been sent, the reporter shall be informed of the assessment of the report and, where applicable, any follow-up actions taken.

4.9 The person or persons to whom the report relates shall be informed of the assessment and, where applicable, the follow-up of the report at least simultaneously with the information provided to the reporter pursuant to Article 4.8.

## **5. Confidentiality**

5.1 Any person within the employer's organisation who is involved in a report or in the investigation of a suspicion of wrongdoing and who has access to information of a confidential nature, or information that they reasonably should understand to be confidential, shall be required to maintain confidentiality regarding such information, except where disclosure is required by law or where disclosure is necessary for the performance of duties under this policy.

5.2 Information of a confidential nature shall in any event include information relating to the identity of the reporter, the identity of the person to whom the wrongdoing is attributed or with whom that person is associated, and information concerning a trade secret.

5.3 The identity of a reporter and any information from which the identity of the reporter can be directly or indirectly deduced shall not be disclosed outside the employer's organisation without the reporter's consent. By submitting a report, the reporter consents to the use of their identity insofar as this is necessary for the investigation and any follow-up of the report, unless the reporter expressly indicates at that time that they do not consent.

5.4 Where any legal provision requires the disclosure of the identity of a reporter in connection with an investigation into the report or legal proceedings, the reporter shall, where possible, be informed in advance unless such notification could jeopardise the related investigation or legal proceedings.

## **6. Protection of the Reporter**

6.1 The reporter shall not suffer any detriment during or after the handling of a report as a result of making the report, provided that the reporter had reasonable grounds to believe that the information reported concerning the suspicion of wrongdoing was accurate at the time of reporting.

6.2 Detriment within the meaning of Article 6.1 includes, among other things, the taking of any adverse measure by the employer against the reporter, such as dismissal or suspension (other than at the reporter's own request) or the imposition of a fine (as referred to in Article 7:650 of the Dutch Civil Code).