

Joore NV Whistleblower Policy

1. General

Pursuant to art. 27 of the Dutch Audit Firms Regulation (“Verordening accountantsorganisaties”, “VAO”) an accountancy firm must have a whistleblower procedure in place.

Art. 27 VAO

1. The accountancy firm has a policy that ensures that persons outside the accountancy firm and persons working for the firm and associated persons can report any perceived irregularities inside or (also) outside the accountancy firm without any fear for their legal status. This policy will ensure that complaints are recorded and handled confidentially and in a timely manner, and that irregularities that are the subject of a complaint, if a complaint is justified, are resolved in a timely manner by means of appropriate measures by the accountancy firm.
2. The policy referred to in paragraph 1 will be placed on the website of the accountancy firm. If the accountancy firm does not have a website, it will distribute this policy in the accountancy firm in a different way and it will send this policy to persons outside the accountancy firm upon request.

2. Scope

This Whistleblower Policy applies to the following situations:

1. actions that lead to criminal offences by the accountancy firm or its staff;
2. all real or suspected other violations of external laws and regulations by the accountancy firm or its staff;
3. all real or suspected violations of internal regulations by the accountancy firm or its staff;
4. (threatening) intimidation of staff by colleagues and/or supervisors;
5. (threatening) unlawful destruction or manipulation of data or information;
6. and further, any situations which, in the opinion of the informant, require notification of the confidential advisor.

This Whistleblower Policy may also be used in case of a difference of opinion or complaints concerning the conduct of the accountancy firm or its staff. The difference with the guidelines referred to above concerns the fact that the use of the Whistleblower Policy is always subject to anonymity.

3. Procedure

1. In case a situation occurs that is within the scope of this Whistleblower Policy the informant has the opportunity to report that situation to the confidential advisor.
2. A report to the confidential advisor takes place by electronic communication only, through marjon.van.eggelen@joore.nl.
3. External third parties also have the opportunity to submit a report through this email address.
4. The confidential advisor will confirm the report to the informant within one week. The confidential advisor will also notify the informant how and within what timeframe the report will be handled. This timeframe will not exceed four weeks of receipt of the report.
5. In case of a situation within the scope of this Whistleblower Policy referred to under a and/or e, the confidential advisor shall notify the Board immediately. The confidential advisor shall also notify the informant of the same.
6. In case of a (threatening) violation of internal or external professional regulations the confidential advisor shall notify the compliance officer.

7. In the notification to the Board and the compliance officer as referred to in items 5 and 6 the confidential advisor shall not disclose the source.
8. The confidential advisor shall notify the informant within no more than four weeks how the report of the informant has been resolved and what measures have been taken. If this timeframe cannot be met due to unforeseen circumstances, the confidential advisor shall notify the informant of this, indicating within what timeframe the informant will be notified about the resolution of his/her report.

Reports concerning a (threatening) violation of internal or external professional regulations shall in all cases be handled by the confidential advisor in consultation with the compliance officer, while maintaining confidentiality.

4. Confidentiality

The report, related correspondence and its processing shall take place under full secrecy and confidentiality, unless the informant releases the confidential advisor from his/her confidentiality obligation.

The Board of the accountancy firm guarantees staff, who submit a report to the confidential advisor under this Whistleblower Policy that the report will not in any way negatively affect his/her performance within the accountancy firm or his/her career.

5. Entry into force

This policy entered into force on 1 January 2022.