

Whistleblower Procedure Joore NV

1. General

- 1.1 By virtue of article 27 of the Dutch Audit Firms Regulation (“Verordening accountantsorganisaties”, VAO) and the Dutch Whistleblower Protection Act (“Wet bescherming klokkenluiders”) an audit firm such as Joore is required to have a Whistleblower Procedure in place.
- 1.2 In this procedure the following definitions apply:

Competent Authority:

The competent authorities referred to in art. 2c Whistleblower Protection Act, being: the Netherlands Authority for Consumers and Markets; the Dutch Authority for the Financial Markets; the Data Protection Authority; the Nederlandsche Bank N.V.; the Whistleblowers Authority as referred to in art. 3 Whistleblower Protection Act; the Health and Youth Care Inspectorate; the Dutch Healthcare Authority; the Authority for Nuclear Safety and Radiation Protection, and any organisations and administrative authorities or units thereof, designated by an order in council or a ministerial order;

Public Interest:

A public interest is in any event at stake if the act or omission affects more than just personal interests of the reporting person and is either part of a pattern or structural in nature, or if the act or omission is serious or broad in scope;

Reporting Person:

A natural person who reports or publicly discloses a suspected abuse in the context of his work-related activities;

Report:

A report of a suspicion of abuse;

Abuse:

An abuse means: either a breach or risk of a breach of Union law, or an act or omission with regard to which the public interest is at stake:

1° in connection with a breach or risk of a breach of a statutory regulation or of internal rules of the employer (which rules impose a specific obligation and have been established by an employer on the basis of a statutory regulation) or

2° that is a risk to public health, safety of the public, environmental damage, the proper functioning of the undertaking of the employer, or ii) a violation or risk of a breach of EU law.

Breach of Union law:

An act or omission that: a. is unlawful and relates to the EU acts and policy areas falling within the material scope referred to in Article 2 of the EU directive 2019/1937; or b. defeats the object or the purpose of the rules in the Union acts and policy areas falling within the material scope referred to in Article 2 of the directive EU 2019/1937;

Suspected Abuse:

A reporting person’s suspicion of an abuse in the organisation at which he works or has worked or in a different organisation if he has come into contact with that organisation through his work, in so far as the suspicion is based on reasonable grounds resulting from the knowledge gained by the reporting person in the service of his employer or from the knowledge gained by the reporting person through his work at a different business or organisation.

Work-related context:

Future, current or past work-related activities through which, irrespective of the nature of those activities, persons may acquire information on abuses and as a result of which those persons could suffer a detriment if they reported such information;

Employer:

Joore NV

Employee:

A person who performs work pursuant to an employment contract or a person who otherwise performs work for employer for payment in a subordinate relationship (e.g. interns, self-employed persons with no employees, partners, directors, supervisors).

2 Submitting a report

- 2.1 Any reporting person who suspects an abuse may submit such suspicion to the employer in the way set out below.
- 2.2 A report can be submitted to the compliance officer of Joore, marjon.van.eggelen@joore.nl.
- 2.3 In case the reporting person has a reasonable suspicion and has indicated his suspicion that the compliance officer is involved in the suspected abuse, the report is not submitted to the compliance officer but to one of the policy makers of Joore NV: dagmar.van.boekel@joore.nl
- 2.4 A report may be submitted: by letter, by email, by telephone, to the officer referred to in article 2.2, or by means of an interview upon request and within a reasonable time to be determined by the officer, at a location to be determined, with (one of) the person(s) referred to in article 2.2.
- 2.5 The reporting person must provide a (private) residential address and/or (private) email address and telephone number with the report, at which the reporting person can be reached by post and/or email and telephone in connection with the report.
- 2.6 The suspected abuse must be based on reasonable grounds, resulting from the knowledge which the reporting person has acquired with employer or resulting from the knowledge that the reporting person has acquired through his work at a different company or different organisation that performs work for or on behalf of the employer.
- 2.7 The reporting person must provide, along with the report, as much information as he has acquired in connection with the report.

3 Possibility of confidential advice

- 3.1 Any person who suspects an abuse may seek confidential advice on the matter (consultation and requesting e.g. information, guidance and support).
- 3.2 A confidential advice can be obtained from the compliance officer, marjon.van.eggelen@joore.nl.

4 Handling of the report

- 4.1 The report is recorded on receipt in a register that has been specifically set up for this purpose.
- 4.2 The report shall be investigated and followed up by the compliance officer.
- 4.3 If the report was submitted orally (during a consultation planned for that purpose or otherwise), the compliance officer will either draw up a written record of the consultation, or make a recording of the consultation. Recording the consultation requires the prior consent of the reporting person. The reporting person is given the opportunity to respond in writing to any written record of the consultation.
- 4.4 Receipt of the report will be confirmed to the reporting person no later than within seven days of receipt, by a written confirmation sent to the (private) residential or email address provided by the reporting person. The confirmation of receipt preferably contains a

description of the substance of the report and a copy of the report or of the written record of the report if it was submitted orally.

- 4.5 Unless the report was not based on reasonable grounds or it is clear in advance that the reported matter does not apply to an abuse, the report will be investigated by one or more person(s) who has/have not been directly involved in the reported facts.
- 4.6 In case the report is not based on reasonable grounds or it is clear in advance that the reported matter does not apply to an abuse, the reporting person will be informed of that in writing, with an explanation of that assessment.
- 4.7 The person of persons to whom the report applies, will be informed of the report, unless the employer does not consider that to be in the interest of the investigation.
- 4.8 The reporting person will be provided with information on the assessment and, to the extent as applicable, the follow-up of the report, within a maximum time of three months of transmission of the confirmation of receipt.
- 4.9 The person(s) to whom the report applies, will be informed of the assessment and, to the extent applicable, the follow-up of the report, at least simultaneously with the reporting person, on the basis of article 4.8.

5 Confidentiality

- 5.1 All those with employer who are involved in a report or investigation into a suspected abuse, and have access to information which they know or should reasonably presume its confidential nature, is obliged to keep such information secret, except to the extent that any statutory regulation requires them to disclosure, or the necessity to disclose such information results from their task concerning the implementation of this act.
- 5.2 Information that is confidential in nature shall in any case include: information on the identity of the reporting person and on the identity of the person to whom the abuse is attributed, or with whom such person was associated, as well as information on a business secret.
- 5.3 The identity of a reporting person and the information by which the reporting person may be directly or indirectly identified, will not be disclosed outside the organisation of the employer without the consent of the reporting person. By submitting a report the reporting person approves of the use of his identity, to the extent that such is required for the investigation into the report and the follow-up, if any, except in case the reporting person expressly indicates at the time not to approve of that use.
- 5.4 In the event that any statutory regulation or a judicial procedure requires disclosure of the identity of the reporting person as part of the investigation into the report, the reporting person will be informed of that in advance to the extent as possible, unless such information may compromise the investigation or judicial procedure concerned.

6 Protection of the reporting person

- 6.1 The reporting person will not suffer a detriment due to the report during and after the handling of a report, subject to the condition that the reporting person had reasonable grounds to assume that the reported information concerning a suspected abuse was correct at the time of the report.
- 6.2 Detriment within the meaning of art. 6.1 includes but is not limited to a detrimental measure taken by the employer towards the reporting person, such as dismissal or suspension (unless at the reporting person's own request) or imposing a penalty (as referred to in article 7:650 Dutch Civil Code).

7 Entry into force and publication of this procedure

- 7.1 This procedure has entered into force on 1 December 2023.
- 7.2 The employer will publish this procedure on its intranet and website.