

Whistle Blower Policy

Introduction

1. MCNV acknowledges the importance of employees being able to report concerns about wrong doings or irregularities in the organisation on a confidential basis, and without having to fear repercussions.
2. This Whistle Blower Policy describes the procedure to follow in case you wish to report a concern about wrong doings or irregularities in the organization and how this is being dealt with by the organization.

Scope

3. The scope of this Policy is limited to concerns about wrong doings or irregularities, as defined below.
4. Concerns about wrongdoing is defined as employee's concerns that wrongdoing exists within the organisation where he or she works, or has worked, or in another organisation if he or she came into contact with that organisation through work activities, where:
 - a) the concerns are based on reasonable grounds, arising from knowledge acquired by the employee in working for the employer or arising from knowledge acquired by the employee through work activities within another company or organisation, and
 - b) the public interest is affected by:
 - a breach (or impending breach) of a statutory requirement, including any criminal offence (or impending criminal offence),
 - a risk (or impending risk) to public health,
 - a risk (or impending risk) to human safety,
 - a risk (or impending risk) of environmental damage,
 - a risk (or impending risk) to the proper functioning of the organisation due to an improper way of taking action or failure to act,
 - a breach (or impending breach) of any rule other than a statutory requirement,
 - a waste (or impending waste) of government funds, deliberate withholding, destruction or manipulation of information concerning the matters described above (or an impending risk of the same).
5. Concerns about irregularities is defined as 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.

Internal reporting

6. An employee who has concerns about wrongdoing or irregularities may make a report of this to any member of the Management Team. If the employee has a reasonable suspicion that the Management Team is involved in the suspected wrongdoing or irregularities, the report can be made to the Chairperson of the Supervisory Board.
7. A report can be made in writing or orally.
8. Prior to making a report, the employee may wish to speak to a colleague or a manager to seek advice on the suspicion and on the best way to report. The employee may also seek advice from an external counsel who has a duty of confidentiality by virtue of his or her position, such as an attorney-at-law, a person from the **Advice Centre for Whistle Blowers in the Netherlands (phone: +31 (0)70 722 2400, email: advies@apkl.nl)**, or **MCNV external counsel Gimd, (phone +31 (0)88 8008 524, email meldpuntgoededoelen@gimd.nl)**

Confidentiality

9. 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.
10. If the employee has requested confidentiality, no person involved in dealing with a report shall disclose the identity of the reporter and each such person shall deal confidentially with the information concerning the report.

Investigation

11. The employer sets 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.
12. If the employer decides not to set up an investigation, the employee shall be informed of this in writing within two weeks following the internal report. This communication shall also state the reasons why the employer 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.
13. The employer strives to inform the employee 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. In case the investigation is more complex and takes more time, the employer will inform the employee thereof, including a reasonable time frame for delivering the position.

External reporting

MCNV external counsel Gimd, phone +31 (0)88 8008 524, email meldpuntgoededoelen@gimd.nl

1. After making an internal report of concerns about wrongdoing, the employee may make an external report if:
 - a) the employee disagrees with the position referred to in Clause 12 and believes that the concerns have been set aside incorrectly;
 - b) the employer fails to take a position within the (extended) timeframe of Clause 13.
2. The employee may make an external report of concerns about wrongdoing immediately, if it 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 employee 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 employee 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 the 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 Whistle Blowers.
4. If the employee reasonably believes that the public interest outweighs the employer's interest in confidentiality, the employee 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.

Legal protection

5. The employer shall not treat the employee unfairly in connection with a report of concerns about wrongdoing or irregularities that has been made in good faith and according to the proper procedure.
6. Unfair treatment as referred to in Clause 18 shall be understood to include taking any measure with a negative effect, such as:
 - a) dismissal of the employee, except at the employee's own request;
 - b) early termination of a temporary employment contract or failure to renew the same;
 - c) decision not to convert a temporary employment contract into a permanent employment contract;
 - d) taking any disciplinary measure;
 - e) imposing any rule banning the employee or 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 employee's duties, except at the employee's own request;
 - h) moving or relocating the employee, except at the employee's own request;
 - i) refusing a request by the employee for a move or relocation;
 - j) changing the employee'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 employee on leave, except at the employee's own request.
7. Unfair treatment as referred to in Clause 19 also applies if there are reasonable grounds to speak to the employee about his or her performance or to take a measure with a negative effect as referred to in Clause 19, but the measure taken by the employer is disproportionate to those grounds.
8. If the employer proceeds to take a measure with a negative effect as referred to in Clause 19 against the employee within a short period following a report being made, the employer shall give justification as to why this measure is considered 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.