

Whistleblower Policy

“Regulation for Handling Reports of Suspected Misconduct”

Maatschap LAKARSK

Transparency and integrity in business operations are important in every company. When irregularities occur that harm or may cast doubt on the integrity of our work, we want to be informed. Therefore, Maatschap LAKARSK has established a whistleblower policy. This policy guarantees that anyone can report misconduct in an appropriate and safe manner without having to worry about possible consequences. A clear procedural regulation is essential in this regard. Below you will find information about the whistleblower policy.

Whistleblower Policy - General

The purpose of the whistleblower policy is to ensure that all reporters and those assisting them can raise suspected irregularities within or (partly) outside the organization without jeopardizing their legal position. This policy ensures that reports are recorded, treated confidentially and timely, and that substantiated irregularities are addressed promptly by Maatschap LAKARSK through appropriate measures.

This policy is not intended for personal complaints by a reporter, nor for criticism of policy choices or conscientious objections.

Scope

This whistleblower policy applies to and is open to any natural person who, in the context of their work-related activities, reports or discloses a suspicion of misconduct. This includes, but is not limited to:

1. Those who perform or have performed work under an employment contract or otherwise for Maatschap LAKARSK;
2. Persons who are not employees but perform or have performed other work-related activities for Maatschap LAKARSK;
3. Temporary agency workers;
4. Interns and volunteers, provided they have received compensation for their work;
5. (Sub)contractors;
6. Self-employed persons (freelancers);
7. Shareholders and directors of Maatschap LAKARSK;
8. Suppliers;
9. Job applicants;
10. Any other person who has or will have a work relationship with Maatschap LAKARSK.

Regulation for Handling Reports of Suspected Misconduct

Article 1. Definitions

1. In this policy, the following definitions apply:
 - a. **Involved person:** any natural person who reports or discloses a suspicion of misconduct in the context of their work-related activities.
 - b. **LAKARSK:** Maatschap LAKARSK.
 - c. **Misconduct:**
 - I. a violation or risk of violation of Union law;
 - II. an act or omission where the public interest is at stake in:
 - i. a (threatened) violation of a legal provision, including a (threatened) criminal offense;
 - ii. a (threatened) violation of other rules than legal provisions, such as internal rules established by Maatschap LAKARSK that impose concrete obligations;
 - iii. public health;
 - iv. a (threatened) danger to the safety of persons;
 - v. a (threatened) danger to the environment;
 - vi. a (threatened) risk to the proper functioning of the organization due to improper conduct or omission;
 - vii. a (threatened) waste of government funds;
 - viii. (a threat of) knowingly withholding, destroying, or manipulating information about the facts mentioned under points i through vii.
 - d. **Suspicion of misconduct:** the suspicion of an involved person that there is misconduct within Maatschap LAKARSK or another organization, insofar as this suspicion is based on reasonable grounds derived from knowledge gained by the involved person through their work for Maatschap LAKARSK or through work for another company or organization.
 - e. **Advisor:** a person who has a confidentiality obligation by virtue of their position and who is consulted confidentially by an involved person about a suspicion of misconduct.
 - f. **Confidential advisor:** the person appointed to serve in this role within Maatschap LAKARSK.
 - g. **Advice department of the House for Whistleblowers:** the advice department referred to in Article 3a, paragraph 2 of the Whistleblower Protection Act.
 - h. **Report:** the notification of a suspicion of misconduct or integrity breach under this policy.
 - i. **Reporter:** the involved person who has reported or disclosed a suspicion of misconduct under this policy.
 - j. **Highest management:** the body or person responsible for the daily management of Maatschap LAKARSK.
 - k. **Internal supervisory body:** the body within Maatschap LAKARSK that supervises the highest management.
 - l. **Highest responsible authority:** the internal supervisory body or, if none exists, the highest management.
 - m. **Contact person:** the person designated by the highest management, in consultation with the reporter, after receipt of the report, to act as contact to prevent any disadvantage.
 - n. **Investigators:** those assigned by the highest management to investigate the misconduct.
 - o. **Investigation department of the House for Whistleblowers:** the investigation department referred to in Article 3a, paragraph 3 of the Whistleblower Protection Act.
2. Wherever the masculine form is used in this policy, it should also be read as the feminine form.

Article 2. Procedure

1. An involved person may make a report in the following ways:
 - a. in writing, namely electronically via <https://www.lakarsk.nl/en/whistleblowers-policy> under the link to the HiTrust Platform; or
 - b. orally via telephone or another voice messaging system; or
 - c. at their request, within a reasonable period, by means of a conversation at a location.
2. A report shall at least include the following information:
 - a. the case;
 - b. the persons involved in the case;
 - c. reason for the report;
 - d. date of the case;
 - e. wish to remain anonymous: yes/no.
3. Maatschap LAKARSK registers a report upon receipt in a designated register.

Article 3. Information, advice, and support for the involved person

1. An involved person may confidentially consult an advisor regarding a suspicion of misconduct.
2. In accordance with paragraph 1, the involved person may request information, advice, and support from the confidential advisor concerning the suspicion of misconduct.
3. In accordance with paragraph 1, the involved person may also request information, advice, and support from the advice department of the House for Whistleblowers concerning the suspicion of misconduct.

Article 4. Internal report by an involved person within Maatschap LAKARSK

1. An involved person with a suspicion of misconduct within Maatschap LAKARSK may report the suspicion to the confidential advisor. The confidential advisor will handle the report with due care.
2. An involved person with a suspicion of misconduct within Maatschap LAKARSK may also report it to any superior who holds a higher hierarchical position within the organization. If the involved person reasonably suspects that the highest management is involved in the suspected misconduct, they may report it to the internal supervisory body. In that case, within this regulation, “the highest management” shall be read as “the internal supervisory body.”
3. The involved person will receive a written acknowledgment of receipt of the report as soon as possible, but no later than seven days after receipt.

Article 5. Internal report by an involved person from another organization

1. An involved person from another organization who, through their work, has come into contact with Maatschap LAKARSK and suspects misconduct within Maatschap LAKARSK may report this to the confidential advisor and to any superior within Maatschap LAKARSK who holds an equal or higher hierarchical position than the involved person. If the involved person reasonably suspects that the highest management is involved in the suspected misconduct, they may report it to the highest responsible authority.

2. The involved person will receive a written acknowledgment of receipt of the report as soon as possible, but no later than seven days after receipt.

Article 6. Protection of the reporter against disadvantage

1. Maatschap LAKARSK will not disadvantage the reporter, those assisting the reporter, an involved third party, or an independent official in connection with the good faith and proper reporting of a suspicion of misconduct to Maatschap LAKARSK, a competent authority as referred to in Article 15(3), or in connection with disclosure under the circumstances referred to in Article 15(5).
2. Disadvantage as referred to in paragraph 1 includes, but is not limited to, taking any detrimental measure such as:
 - a. suspension, dismissal, or similar measures;
 - b. demotion or withholding promotion;
 - c. reassignment of duties, change of workplace location, salary reduction, change of working hours, appointment to another position;
 - d. withholding training;
 - e. withholding promotion opportunities, salary increases, incidental rewards, bonuses, or allowances;
 - f. a negative performance evaluation or employment reference;
 - g. imposing or applying disciplinary measures, reprimands, or other sanctions, such as financial penalties;
 - h. coercion, intimidation, bullying, and exclusion;
 - i. discrimination, adverse or unequal treatment;
 - j. non-conversion of a temporary contract into a permanent contract when there was a justified expectation of a permanent contract;
 - k. non-renewal or premature termination of a temporary contract;
 - l. rejection of requests such as leave applications;
 - m. refusal to accept a sick report or recording the involved person as sick;
 - n. damage, including reputational damage, especially on social media, or financial loss including loss of revenue or income;
 - o. being placed on a blacklist based on informal or formal agreements for an entire sector or industry, preventing the reporter from finding employment in that sector or industry;
 - p. early termination or cancellation of a contract for the supply of goods or services;
 - q. revocation of a license or permit;
 - r. psychiatric or medical referrals.
3. Disadvantage as referred to in paragraph 1 also occurs if there are reasonable grounds to address the reporter's performance or to take a detrimental measure as mentioned in paragraph 2, but the measure taken by Maatschap LAKARSK is not proportionate to those grounds.
4. If Maatschap LAKARSK takes a detrimental measure as described in paragraph 2 against the reporter shortly after the report, it shall justify why this measure is necessary and that it is not related to the reporting of the suspicion of misconduct.
5. Maatschap LAKARSK ensures that supervisors and colleagues of the reporter refrain from any form of disadvantage connected to the reporting of a suspicion of misconduct that impedes the reporter's professional or personal functioning. This includes at least:
 - a. bullying, ignoring, and excluding the reporter;

- b. making unfounded or disproportionate accusations regarding the reporter's performance;
 - c. imposing any investigative, speaking, workplace, and/or contact bans on the reporter or the reporter's colleagues, however formulated;
 - d. intimidating the reporter by threatening with certain measures or behaviors if they proceed with their report.
6. Maatschap LAKARSK addresses persons who disadvantage the reporter and may issue warnings or impose disciplinary measures.

Article 7. Preventing disadvantage to the reporter

1. The contact person appointed under Article 10(6) will immediately discuss with the reporter what risks of disadvantage exist, how these risks can be mitigated, and what the involved person can do if they believe they are being disadvantaged. The contact person will document this in writing and present the document for approval and signature to the reporter. The reporter will receive a copy.
2. If the reporter believes they are being disadvantaged, they can immediately discuss this with the contact person. The contact person and the reporter will also discuss measures that can be taken to prevent disadvantage. The contact person will document this in writing, present the document for approval and signature to the reporter, and send the report without delay to the highest management. The reporter will receive a copy.
3. The highest management ensures that necessary measures to prevent disadvantage are taken.

Article 8. Protection of other involved parties against detriment

1. Maatschap LAKARSK shall not disadvantage the advisor employed by Maatschap LAKARSK because of acting as advisor to the reporter.
2. Maatschap LAKARSK shall not disadvantage the confidential counselor because of performing the tasks described in this regulation.
3. Maatschap LAKARSK shall not disadvantage the contact person because of performing the tasks described in this regulation.
4. Maatschap LAKARSK shall not disadvantage the investigators employed by Maatschap LAKARSK because of performing the tasks described in this regulation.
5. Maatschap LAKARSK shall not disadvantage a person involved who is heard by the investigators in connection with giving a statement.
6. Maatschap LAKARSK shall not disadvantage a person involved in connection with providing documents to the investigators that, in their reasonable opinion, are important for the investigation.
7. Maatschap LAKARSK shall not disadvantage relatives of the reporter because of the report.
8. Article 6 paragraphs 2 through 6 shall apply mutatis mutandis to any detriment suffered by the persons referred to in paragraphs 1 through 7.

Article 9. Confidential handling of the report and the identity of the reporter

1. Maatschap LAKARSK shall ensure that information about the report is stored in such a way that it is only physically and digitally accessible to those involved in processing the report.
2. All those involved in processing a report shall not disclose the identity of the reporter unless explicitly requested in writing by the reporter, and shall handle the information confidentially.
3. If a suspicion of wrongdoing has been reported via the confidential counselor and the reporter has not given permission to disclose their identity, all correspondence concerning the report will be sent to the confidential counselor, who shall promptly forward it to the reporter.
4. All those involved in processing a report shall not disclose the identity of the advisor unless explicitly requested in writing by both the reporter and the advisor.
5. All those involved in processing a report shall also not disclose the identities of all involved persons as well as those whom the report concerns.

Article 10. Recording, forwarding, and acknowledgment of receipt of the internal report

1. If the involved person reports a suspicion of wrongdoing orally to the confidential counselor or a supervisor, or provides a written report following an oral explanation, the confidential counselor or supervisor, in consultation with the reporter, shall ensure a written record of this, which shall be presented to the reporter for approval and signature. The reporter shall receive a copy.
2. If the involved person reports a suspicion of wrongdoing orally via the confidential counselor or provides a written report following an oral explanation, the confidential counselor, in consultation with the reporter, shall ensure a written record of this, which shall be presented to the reporter for approval and signature. The reporter shall receive a copy.
3. The confidential counselor or supervisor to whom the report was made shall promptly forward the report to the highest supervisor within the organization of Maatschap LAKARSK.
4. If the reporter or supervisor to whom the report was made reasonably suspects that the highest supervisor is involved in the suspected wrongdoing, the supervisor shall promptly forward the report to the internal supervisory body within Maatschap LAKARSK. In that case, the term "highest supervisor" in this regulation shall be read as "internal supervisory body."
5. The highest supervisor shall promptly send the reporter a confirmation of receipt of the report, in any event within seven days of receipt. The acknowledgment shall include at least a factual description of the report, the date it was received, and a copy of the report.
6. After receiving the report, the highest supervisor shall promptly appoint a contact person, in consultation with the reporter, to prevent detriment.

Article 11. Handling of the internal report by Maatschap LAKARSK

1. The highest supervisor shall initiate an investigation into the reported suspicion of wrongdoing, unless:
 - a. the suspicion is, in their opinion, not based on reasonable grounds; or
 - b. it is clearly apparent in advance that the report does not concern a suspicion of wrongdoing.

2. If the highest supervisor decides not to initiate an investigation, they shall inform the reporter in writing within two weeks of the internal report, including the reasons why the suspicion is deemed not reasonably grounded or why the report clearly does not concern a suspicion of wrongdoing. If the report does not concern a suspicion of wrongdoing, the reporter shall be informed where to report it instead.
3. The highest supervisor shall assess whether a competent authority as referred to in Article 15 paragraph 3 must be informed of the internal report of a suspicion of wrongdoing. If Maatschap LAKARSK informs a competent authority, the highest supervisor shall send the reporter a copy, unless there are serious objections.
4. The highest supervisor shall assign the investigation to investigators who are independent and impartial, and shall ensure the investigation is not carried out by persons who may have been involved in the suspected wrongdoing.
5. The highest supervisor shall inform the reporter in writing without delay that an investigation has been initiated and by whom. The highest supervisor shall also send the reporter a copy of the investigation assignment unless there are serious objections.
6. The highest supervisor shall inform the persons to whom the report relates about the report and about informing a competent authority as referred to in paragraph 3, unless this would harm the investigation or enforcement interest.

Article 12. Conducting the investigation

1. The investigators shall give the reporter the opportunity to be heard. They shall ensure a written record of this, which shall be presented to the reporter for approval and signature. The reporter shall receive a copy.
2. The investigators may also hear others. They shall ensure a written record of this, which shall be presented to the person heard for approval and signature. That person shall receive a copy.
3. The investigators may view and request all documents within Maatschap LAKARSK that they reasonably consider necessary for conducting the investigation.
4. Persons involved may provide the investigators with any documents they reasonably deem necessary for the investigation.
5. The investigators shall prepare a draft investigation report and give the reporter the opportunity to comment, unless there are serious objections.
6. The investigators shall then finalize the investigation report and send the reporter a copy unless there are serious objections.

Article 13. Position of Maatschap LAKARSK

1. The highest supervisor shall inform the reporter within three (3) months of sending the acknowledgment of receipt about the assessment of the reported suspicion of wrongdoing. This shall also include which steps have been taken in response. If no further action is taken, the reporter shall also be informed of the reasons for this decision.
2. If it becomes clear that the position cannot be given within the specified period, the highest supervisor shall inform the reporter in writing, including the expected timeframe. The total

period for completing the investigation shall not exceed twelve weeks after receipt of the report.

3. After the investigation is completed, the highest supervisor shall assess whether a competent authority as referred to in Article 15 paragraph 3 must be informed of the internal report, the investigation report, and the position of Maatschap LAKARSK. If so, the highest supervisor shall send the reporter a copy, unless there are serious objections.
4. Persons to whom the report relates shall be informed accordingly as the reporter is under paragraphs 1 through 3, unless this would harm the investigation or enforcement interest.

Article 14. Right of reply regarding the investigation report and position of Maatschap LAKARSK

1. Maatschap LAKARSK shall give the reporter the opportunity to respond to the investigation report and the position of Maatschap LAKARSK.
2. If the reporter reasonably indicates in response that the suspicion of wrongdoing was not properly or adequately investigated or that there are substantial inaccuracies in the investigation report or position, Maatschap LAKARSK shall respond substantively and, if necessary, initiate a new or supplementary investigation. Articles 11 through 14 shall apply mutatis mutandis to such new or supplementary investigation.
3. If Maatschap LAKARSK informs or has informed a competent authority as referred to in Article 15 paragraph 3, it shall also send that authority the reporter's response to the investigation report and position. The reporter shall receive a copy.

Article 15. External report

1. After making an internal report of a suspicion of wrongdoing, the reporter may make an external report if:
 - a. the reporter disagrees with the position referred to in Article 13 and believes the suspicion was unjustly dismissed;
 - b. the reporter has not received a position within the term referred to in Article 13 paragraphs 1 or 2.
2. The reporter may also directly make an external report of a suspicion of wrongdoing to a competent authority without having to justify it. However, the reporter may be required to consider any request from Maatschap LAKARSK, which has established necessary preconditions, to report wrongdoing internally first. The reporter may also be required to consider Maatschap LAKARSK's interest in minimizing damage caused by the report.
3. The reporter may make the external report to a competent authority that reasonably appears most appropriate. Competent authorities include:
 - a. an agency responsible for criminal investigations;
 - b. an agency responsible for supervision of compliance with statutory regulations;
 - c. another legally authorized agency where the suspicion can be reported, including the investigation department of the House for Whistleblowers.
4. Maatschap LAKARSK shall provide involved persons with written or electronic information about how to report a suspicion of wrongdoing externally to a competent authority.

5. The reporter may disclose the wrongdoing publicly if a previous external report—preceded or not by an internal report—yielded no results or if there are reasonable grounds to assume imminent or actual danger to the public interest, an emergency, or risk of irreparable harm.
6. Maatschap LAKARSK may not prohibit an involved person, orally or in writing, from making an external report or disclosure of wrongdoing, either during or after employment.

Article 16. Internal and external investigation into detriment of the reporter

1. A reporter who believes they have been disadvantaged because of making a report of suspicion of wrongdoing may request the highest supervisor to investigate how they are treated within the organization.
2. Articles 11 through 14 apply mutatis mutandis.
3. Paragraphs 1 and 2 apply mutatis mutandis to the persons referred to in Article 8 paragraphs 1 through 6.
4. The reporter may also request the investigation department of the House for Whistleblowers to investigate how Maatschap LAKARSK has acted towards them following the report.

Article 17. Publication, reporting, and evaluation

1. The highest supervisor shall ensure this regulation is published on the intranet and made publicly available on the Maatschap LAKARSK website.
2. The highest supervisor shall annually prepare a report on the policy regarding handling reports of suspected wrongdoing and the implementation of this regulation. This report shall include at least:
 - a. information on the policy pursued in the past year and the policy to be pursued in the coming year;
 - b. information on the number of reports, an indication of their nature, investigation outcomes, and Maatschap LAKARSK's positions;
 - c. general information about experiences in preventing detriment to reporters;
 - d. information about the number of requests for investigation into detriment related to reporting suspicion of wrongdoing and an indication of outcomes and positions.
3. The highest supervisor shall send the draft report to the works council for discussion, after which it will be discussed in a consultation meeting.
4. The highest supervisor shall enable the works council to express its views on the policy, implementation, and reporting, ensure its views are included in the report, and submit the amended report for approval by the works council.

Article 18. Commencement and repeal of existing regulation

1. This regulation comes into effect on 1-1-2024 and shall be published on the Maatschap LAKARSK website and/or intranet. Maatschap LAKARSK may unilaterally amend this regulation at any time. The most current version shall always be available via the website and/or intranet.
2. In cases not covered by this regulation, Maatschap LAKARSK shall decide.

3. This regulation does not replace existing procedures for handling (individual) complaints or irregularities. Such irregularities must first be discussed through normal channels with the immediate supervisor, line manager, HR manager, or other designated person.