



Whistleblower regulations

Version 1.0 - December 2023

Whistleblower regulations

1 Definitions and explanations

1.1 In these whistleblower regulations (the **Regulations**), the following capitalised words and terms shall have the meanings set out opposite them:

Advisor	a natural or legal person who advises a Whistleblower in the process of a Report in a Work-Related Context and whose advice is confidential.
Advisory Department of the House for Whistleblowers	the advisory department of the House for Whistleblowers, referred to in Article 3a, paragraph 2, Wbk.
Research Department of the House for Whistleblowers	the investigation department of the House for Whistleblowers, referred to in article 3a paragraph 3 Wbk.
Trade Secret	trade secret as referred to in Article 1 of the Trade Secret Protection Act;
Third Party Involved	a third party related in a Work-Related Context with a Whistleblower or a legal entity owned by the Whistleblower, for which the Whistleblower works or with which the Whistleblower is otherwise work-related.
Competent Authority	an authority responsible for the receipt and Follow-up of a Report, to the extent competent.
Blinqx Group	Orsay Holdco 1 B.V. and its Dutch subsidiaries from time to time.
Contact	the person designated by the Senior Executive after receiving the Report, in consultation with the Whistleblower, as contact person for the purpose of counteracting prejudice.
External Third Party	an administrative body, department or other competent authority, other than a Competent Authority, which receives a Report of a Breach of Union Law by virtue of a duty or power conferred by or under the law or by mandate.

Senior Executive

the body or person who is in day-to-day charge of the Employer's organisation. The contact details of the Senior Executive are set out in [Annex 1](#).

Internal Supervisory Body

the body or person(s) within the Employer's organisation that supervises the Senior Executive. The contact details of the Internal Supervisory Body are set out in [Annex 1](#).

Whistleblower

a natural person who reports a Suspicion of Irregularity or reports or discloses a Suspicion of Misconduct in the context of his work-related activities.

Report

the reporting of a Suspicion of an Irregularity or a Suspicion of Misconduct under these Regulations.

Misconduct

- a. a Breach of Union Law or a risk of Breach of Union law, or
- b. an act or omission involving the public interest in:
 - i. a violation or risk of violation of a statutory regulation or internal rules of an Employer that imply a concrete obligation and that are established by the Employer pursuant to a statutory regulation, or
 - ii. a danger to public health, to the safety of persons, to damage to the environment or to the proper functioning of the public service or an enterprise as a result of improper acts or omissions.

The public interest is at stake in any case if the act or omission does not merely affect personal interests and there is either a pattern or structural character or the act or omission is serious or extensive.

Investigators

those to whom the Senior Executive assigns the investigation of the Misconduct.

Follow-up

action by an Employer to verify the accuracy of the Whistleblower's allegations and, if necessary and to the extent authorised, to conduct further investigations or take action

Directive

[Directive \(EU\) 2019/1937 of the European Parliament and of the Council of 23 October 2019 \(OJ 2019, L 305\)](#)

Breach of Union Law

act or omission that

- a. is unlawful and concerns Union acts and policies falling within the material scope referred to in Article 2 of the Directive, or
- b. undermines the purpose or application of the rules in Union acts and policies falling within the material scope referred to in Article 2 of the Directive.

Suspicion of Misconduct

A Whistleblower's suspicion that within the organisation in which he works or has worked or at another organisation - if he has come into contact with that organisation through his work - there is (imminent) Misconduct. This suspicion must be based on reasonable grounds arising from the Whistleblower's knowledge at his Employer or through his work at another company or organisation.

Suspicion of an Irregularity

a suspicion, based on reasonable grounds, of an imperfection or injustice of a general, operational or financial nature that occurs under the responsibility of the organisation and is so serious that it falls outside the regular work processes and exceeds the responsibility of the immediate supervisor.

Wbk	the Dutch Whistleblower Protection Act (<i>Wet bescherming klokkenluiders</i>).
Work-related Context	future, current or past work-related activities through which, regardless of the nature of that work, individuals may obtain information about misconduct and where those individuals may face prejudice if they were to report such information.
Employer	a member of the Blinqx Group who is having work performed or has work performed on the basis of an employment contract or a public law appointment, or who is having work performed or has work performed otherwise than as an employee.
Employee	the person who performs work under an employment contract or a public law appointment or the person who otherwise performs work for remuneration in a subordination relationship.

1.2 Wherever the he-form is used in these Regulations, it should also be read the she-form the it-form or the them-form.

2 Information, advice and support to the Employee

- 2.1 An Employee may consult a Adviser subject to a duty of confidentiality in confidence about a Suspicion of Irregularity or the Suspicion of Misconduct.
- 2.2. The Employee may also request the Advisory Department of the House for Whistleblowers for information, advice and support regarding a Suspicion of Irregularity or Suspicion of Misconduct.

3 Internal report by an Employee of the Employer

- 3.1 An Employee with a Suspicion of an Irregularity or a Suspicion of Misconduct within his Employer's organisation may report it to any manager within the

organisation who is hierarchically higher than him. If the Employee has a reasonable suspicion that the Senior Executive is involved in the suspected Irregularity or Misconduct, he may also file the Report with the Internal Supervisory Body. In that case, in this Procedure, instead of 'the Senior Executive', should be read as 'the Internal Supervisory Body'.

- 3.2 The Report may be made in writing, orally by telephone or other voice messaging systems or at the request of the Reporting Person within a reasonable time by means of an interview at a location. Conversation recordings may only be made with the consent of the Whistleblower. The Employee may also file a Report anonymously.

4 Internal Report by an Employee of another organisation

- 4.1 An Employee from another organisation who has come into contact with the Employer's organisation through his activities, and has a Suspicion of an Irregularity or a Suspicion of Misconduct within his Employer's organisation, may report it to any manager within the Employer's organisation, who hierarchically holds an equal or higher position than him.
- 4.2 If the Employee has a reasonable suspicion that the Senior Executive is involved in the suspected Irregularity or Misconduct, he may also file the Report with the Internal Supervisory Body.
- 4.3 The Report may be made in writing, orally by telephone or other voice messaging systems, or at the request of the Whistleblower within a reasonable time by means of an interview at a location. Conversation recordings may only be made with the consent of the Whistleblower. The Employee may also file a Report anonymously.

5 Reporting to a Competent Authority

- 5.1 A Whistleblower with a Suspicion of Misconduct within his Employer's organisation may also Report it directly to the Competent Authority. This article does not apply to a Suspicion of an Irregularity: only internal reporting is possible for this.
- 5.2 Competent Authorities are:
- a. The Consumer and Market Authority (*Autoriteit Consument en Markt; ACM*);

- b. the Financial Markets Authority (*Autoriteit Financiële Markten; AFM*);
- c. the Personal Data Authority (*Autoriteit Persoonsgegevens; AP*);
- d. the Dutch Central Bank (*De Nederlandsche Bank; DNB*);
- e. the House for Whistleblowers (*Huis voor Klokkeluiders*);
- f. the Health and Youth Inspectorate (*Inspectie gezondheidszorg en jeugd; IGJ*);
- g. the Dutch Healthcare Authority (*Nederlandse Zorgautoriteit; NZ*);
- h. the Nuclear Safety and Radiation Protection Authority (*Autoriteit Nucleaire Veiligheid en Stralingsbescherming; ANVS*), and
- i. organisations and administrative bodies, or parts thereof, designated by order in council or ministerial regulation.

5.3 The Report may be made in writing, orally by telephone or other voice messaging systems, or at the request of the Reporting Person within a reasonable time by means of an interview at a location. The Employee may also make a Report anonymously.

6 Protecting the Whistleblower from prejudice

6.1 The Employer must protect the Whistleblower from prejudice.

6.2 A Whistleblower may also not be prejudiced during and after disclosure of a Suspicion of an Irregularity or a Suspicion of Misconduct, provided that:

- a. the Whistleblower has reasonable grounds to believe that the reported information is true at the time of disclosure;
- b. the Whistleblower made a Report prior to the disclosure:
 - i. with the Employer and a Competent Authority or a governing body, department or other competent authority; or,
 - ii. directly to a Competent Authority or an administrative body, department or other competent authority; and
 - iii. the Whistleblower has reasonable grounds, based on the information, to believe that the investigation is not making sufficient progress.

- c. the Whistleblower may also not be prejudiced during and after disclosure of a Suspicion of an Irregularity or a Suspicion of Misconduct, if the Whistleblower has reasonable grounds to believe that:
 - i. the Misconduct may constitute an imminent or real danger to the public interest;
 - ii. there is a risk of prejudice upon making a Report to a Competent Authority or other competent authority; or
 - iii. it is unlikely that the Misconduct will be effectively remedied.

6.3 Prejudice as referred to in article 6.1 is in any case understood to mean the taking of a detrimental measure, such as:

- a. dismissal or suspension;
- b. a fine as referred to in Article 650 of Book 7 of the Civil Code;
- c. demotion;
- d. withholding promotion;
- e. a negative assessment;
- f. a written reprimand;
- g. transfer to another establishment;
- h. discrimination;
- i. bullying, harassment or exclusion;
- j. libel or slander;
- k. early termination of a contract for the provision of goods or services; and,
- l. revocation of a licence.

6.4 Prejudice also exists if a reasonable ground exists to hold the Whistleblower accountable for his/her performance or to take a detrimental measure as referred to in Article 6.3 of this Procedure against him/her, but the measure taken by the Employer is not in reasonable proportion to his/her performance or violation of the rules.

6.5 If a Reporting Person is prejudiced during and after the handling of a Report, or after disclosure of a Suspicion of an Irregularity or a Suspicion of wrongdoing, it will be presumed that the prejudice is the result of the Report or disclosure. The Employer may provide evidence to the contrary.

- 6.6 The Employer shall ensure that managers and colleagues of the Whistleblower refrain from any form of prejudice in connection with the in good faith and proper reporting of a Suspicion of an Irregularity or the Suspicion of Misconduct, which hinders the professional or personal functioning of the Whistleblower. This includes in any case:
- a. Bullying, ignoring and excluding the Whistleblower;
 - b. making unsubstantiated or disproportionate accusations regarding the performance of the Whistleblower;
 - c. the actual imposition of an investigation, speaking, workplace and/or contact ban on the Whistleblower or colleagues of the Whistleblower, in whatever manner formulated;
 - d. intimidating the Whistleblower by threatening him with certain measures or conduct if he pursues his Report.
- 6.7 The Employer will address Employees who are guilty of prejudice and may impose a warning or other disciplinary measure on them.

7 Counteracting prejudice to the Whistleblower

- 7.1 As soon as possible after receiving the Report, the Senior Executive - in consultation with the Whistleblower - shall appoint a Contact to prevent the Whistleblower from being prejudiced. The Contact shall discuss as soon as possible, together with the Whistleblower, what risks of prejudice are present, how such risks can be reduced and what the Employee can do if he/she believes that prejudice has been caused. The Contact shall ensure a written record of this, and shall submit this record to the Whistleblower for approval and signature. The Whistleblower shall receive a copy thereof.
- 7.2 If the Whistleblower believes that prejudice has been caused, he may discuss this with the Contact. The Contact and the Whistleblower shall also discuss what measures can be taken to counteract prejudice. The Contact shall ensure a written record of this, and shall submit this record to the Whistleblower for approval and signature. The Contact forwards the report to the Senior Manager as soon as possible. The Whistleblower shall receive a copy thereof.
- 7.3 The Senior Executive shall ensure that measures necessary to prevent prejudice are taken.

8 Protection of others involved from prejudice

- 8.1 The Employer shall not prejudice the Contact, Third Party Involved, Advisor or Investigators employed by the Employer for performing the duties described in these Regulations.
- 8.2 The Employer shall not prejudice an Employee who is heard by the Investigators in connection with making a statement in good faith.
- 8.3 The Employer shall not prejudice an Employee in connection with the provision by him to the Investigators of documents which, in his reasonable opinion, are relevant to the investigation.
- 8.4 Article 7 paragraphs 1 and 2 shall also apply to the others involved as referred to in this Article 8.

9 Confidential treatment of the Report and the identity of the Whistleblower and others involved

- 9.1 All those involved in handling a Report shall not disclose the identity of the Whistleblower and others involved without the Whistleblower's express written consent and shall treat information about the Report confidentially.
- 9.2 All those involved in handling a Report shall also not disclose the identity of the Third Party Involved and Adviser without their express written consent.

10 Recording, forwarding and acknowledgement of receipt of the internal report

- 10.1 If the Employee makes the Report of a Suspicion of an Irregularity, a Suspicion of Misconduct or a Suspicion of a Violation of Union Law orally to a manager or provides a written Report with an oral explanation, this manager, in consultation with the Whistleblower, shall ensure a written record thereof, and shall submit this record to the Whistleblower for approval and signature. The Whistleblower receives a copy thereof.
- 10.2 The manager to whom the Report has been filed shall forward the Report without delay to the Senior Executive within the Employer's organisation.
- 10.3 If the Whistleblower or the manager to whom the Report has been filed reasonably suspects that the Superior is involved in the suspected Misconduct or Irregularity, the Superior will forward the Report to the Internal Supervisory

Body without delay. In that case, in this Procedure, 'the Senior Executive' should be read as 'the Internal Supervisory Body'.

- 10.4 The Senior Executive will promptly, but no later than within seven days, send the Whistleblower a confirmation that the Report has been received. The confirmation of receipt will include at least an objective description of the Report, the date it was received and a copy of the Report. The Senior Executive will send the Whistleblower information on the follow-up steps within three months of the confirmation of receipt at the latest.
- 10.5 The Employer shall register a Report upon its receipt in a register set up for that purpose. The details of a Report in the register will be destroyed when they are no longer necessary to comply with the requirements of Wbk or other requirements laid down by or pursuant to law or Union law.

11 Handling of the internal Report by the Employer

- 11.1 The Senior Executive shall investigate the reported Suspicion of an Irregularity or Suspicion of Misconduct unless:
 - a. the suspicion is not based on reasonable grounds, or
 - b. it is clear in advance that the reported does not concern a Suspicion of an Irregularity or Suspicion of Misconduct.
- 11.2 If the Senior Executive decides not to investigate, he will inform the Whistleblower of this in writing within two weeks of the internal Report. This will also indicate the grounds on which the Senior Executive believes that the suspicion is not based on reasonable grounds, or that it is clear in advance that the Report does not relate to a Suspicion of an Irregularity or Suspicion of Misconduct.
- 11.3 The Senior Executive will assess whether a Competent Authority should be informed of the internal Report of Suspicion of Misconduct. Reports will only be sent to other authorities with the explicit consent of the Whistleblower. If the Employer notifies a Competent Authority, the Senior Executive will send the Whistleblower a copy of this, unless there are serious objections.
- 11.4 The Senior Executive shall assign the investigation to Investigators who are independent and impartial, and in any case shall not have the investigation conducted by persons who may be or have been involved in the suspected Misconduct or Irregularity.

- 11.5 The Senior Executive informs the Whistleblower in writing as soon as possible that an investigation has been launched and by whom the investigation will be conducted. In doing so, the Senior Executive will send the Whistleblower a copy of the investigation instruction, unless there are serious objections to this.
- 11.6 The Senior Executive shall inform the persons to whom a Report relates of the Report and of informing a Competent Authority, unless the investigative or enforcement interest may be prejudiced as a result.

12 Conducting the investigation

- 12.1 The Investigators shall give the Whistleblower the opportunity to be heard. The Investigators shall ensure a written record of this, and shall submit this record to the Whistleblower for approval and signature. The Whistleblower shall receive a copy thereof.
- 12.2 The Investigators may also hear others. The Investigators shall ensure a written record of this, and shall submit this record to the person heard for approval and signature. The person heard shall receive a copy of this.
- 12.3 The Investigators may inspect and request any documents within the Employer's organisation that they consider reasonably necessary to conduct the investigation.
- 12.4 Employees may provide the Investigators with any documents which they reasonably consider necessary for the Investigators to see in the context of the investigation.
- 12.5 The Investigators will prepare a draft investigation report and give the Whistleblower the opportunity to comment on it, unless there are serious objections.
- 12.6 The Investigators shall then adopt the investigation report. They shall send a copy of it to the Whistleblower, unless there are serious objections.
- 12.7 Business secrets received as part of the Report may not be used for any purpose other than the Follow-up to the Report.

13 Position of the Employer

- 13.1 The Senior Executive will inform the Whistleblower in writing within eight weeks of the Report of the substantive position concerning the reported Suspicion of

an Irregularity or Suspicion of Misconduct. This will also indicate to which steps the Report has led.

- 13.2 If it becomes clear that the position cannot be given within the deadline set, the Senior Executive will inform the Whistleblower in writing. This will include an indication of the period within which the Whistleblower can expect to receive the position. If the total period thereby exceeds 12 weeks, the reason why a longer period is necessary is also indicated.
- 13.3 After completion of the investigation, the Senior Executive will decide whether an external body should be informed of the internal Report of Suspicion of Misconduct and of the investigation report and the Employer's position. If the Employer notifies an external body, it will send the Whistleblower a copy of this, unless there are serious objections.
- 13.4 The persons to whom the Report relates will be informed accordingly as the Whistleblower, unless the investigative or enforcement interest may be prejudiced as a result.

14 Hearing on investigation report and position Employer

- 14.1 The Employer shall give the Whistleblower an opportunity to respond to the investigation report and the Employer's position.
- 14.2 If, in response to the Employer's investigation report or position, the Whistleblower indicates, in a substantiated manner, that the Suspicion of an Irregularity or Suspicion of Misconduct was not actually or properly investigated or that the Employer's investigation report or position contains material inaccuracies, the Employer will respond to this in substance and, if necessary, initiate a new or additional investigation.
- 14.3 If the Employer notifies or has notified an external body, it will also send the Whistleblower's aforementioned response to the investigation report and the Employer's position to that external body. The Whistleblower will receive a copy thereof.

15 Internal and external investigation into prejudice to the Whistleblower

- 15.1 The Whistleblower or the person concerned from Article 8 of this Procedure who believes that he has been prejudiced in connection with making a Report of a

Suspicion of Irregularity or Suspicion of Misconduct may request the Senior Executive to investigate how he is treated within the organisation.

- 15.2 The Whistleblower may also request the Investigation Department of the House for Whistleblowers to conduct an investigation into the way the Employer has behaved towards him, following the Report of a Suspicion of an Irregularity or Suspicion of wrongdoing.

16 Publication, reporting and evaluation

- 16.1 The Senior Executive shall ensure that these Regulations are published on the intranet and made publicly available on the Employer's website.
- 16.2 The Senior Executive shall prepare an annual report on the policy on dealing with the reporting of Suspicions of Irregularity or Suspicion of Misconduct and the implementation of these Regulations. This report shall in any case include:
- a. Information on the policy on dealing with the reporting of Suspicion of Irregularity and Suspicion of wrongdoing in the past year and the policy to be adopted in the coming year in this area;
 - b. information on the number of Reports and an indication of the nature of the Reports, the results of the investigations and the Employer's views;
 - c. general information on the experience of counteracting prejudice to the Whistleblower;
 - d. information on the number of requests for investigations of prejudice in connection with the making of a Report of Suspicion of Misconduct or Suspicion of Irregularity and an indication of the results of the investigations and the Employer's views.
- 16.3 The Senior Executive will send the draft of the report referred to in the previous paragraph to the works council (if established) for discussion, after which it will be discussed in a consultation meeting with the works council.
- 16.4 The Senior Executive shall give the works council the opportunity (if established) to state its opinion on the policy on dealing with the reporting of Suspicions of Irregularities and Suspicions of Misconduct, the implementation of these Regulations and the reporting. The Senior Executive shall ensure that the position of the Works Council is incorporated in the report, and shall submit this processing to the Works Council for approval.

'Owner' of the Rules and version history

'Owner': Edger Kleijer (General Counsel)
Rules approved and adopted by: The Board of Orsay Holdco 1 B.V.

Version history			
Version	Author	Review date	Changes
1.0	Edger Kleijer	December 2023	Not applicable

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