


Policy			
Title:	Whistleblower Policy		
Number:	POL 622		Rev. R00
CN:	DMS-144		

Introduction

The board of i+solutions is committed to operating legally (in accordance with applicable legislation and regulation), properly (in accordance with organisational policy and procedures), and ethically (in accordance with recognised ethical principles). Employees are expected to comply and support the organisation in maintaining legal, proper, and ethical operations, and as necessary report non-compliant actions or improper behaviour. Subsequently, employees who report such actions or behaviour should not be penalised in any way.

General Principles

The Code of Conduct of i+solutions and all other applicable regulations, Terms of Employment and policies (such as the harassment policy and this whistleblower policy) require employees and all its contractors and parties involved to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees or as parties involved with i+solutions or its partner organizations, we practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Scope of the Policy

The purpose of this policy is to:

- Encourage the reporting of non-compliant actions or improper behavior that may cause harm to individuals, financial or non-financial loss to i+solutions or damage to its reputation;
- enable i+solutions to deal with reports from whistle-blowers in a way that will protect the identity of the whistleblower insofar possible and provide for the secure storage of the information provided;
- establish policies to protect whistleblowers against reprisal by any person, internally or externally; provide for the appropriate infrastructure;
- help to ensure i+solutions maintains the highest standards of ethical behavior and integrity.


Reporting Responsibility

It is the responsibility of all employees and parties involved with i+solutions to comply with the Code of Conduct of i+solutions and to comply with all applicable policies, terms and regulations and to report violation or suspected violations in accordance with this whistleblower policy.

1. Concerns regarding illegal or corrupt behaviour

If an employee of i+solutions believes, in good faith and on reasonable grounds, that another employee, a supplier, contractor or subcontractor has breached any provision of the general law or the employee has a reasonable suspicion of a possible violation, that employee **must** report their concern. The process of reporting is described in the below procedure in section 5.

2. Concerns regarding improper or unethical behavior

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If an employee of i+solutions believes, in good faith and on reasonable grounds, that another employee, a supplier, contractor or subcontractor has breached any provision of the organization’s Code of Conduct, its Terms of Employment, its policies, or generally recognized principles of ethics or regulations, that employee **must** report their concern to their manager. Or, if they feel that their manager may be complicit in the breach, to the Chief Finance Officer (CFO), or, if they feel that the CFO may be complicit in the breach, the Works Council, the Human Resources department or to Marlout Corba (+31 6 53927978 / m.corba@jccconsulting.nl) confidential advisor/vertrouwenspersoon, independent of the organization, or the duly constituted authorities responsible for the enforcement of the law in the relevant area ([Huis voor klokkenluiders: https://huisvoorklokkenluiders.nl/](https://huisvoorklokkenluiders.nl/)).

i+solutions also puts at the employee disposal for such complaints, a Legal Confidential Advisor that will act as Grievance Committee and WhistleBlower Officer, Maartje Sträter (+31 6 46633233-strater@straterlegal.nl)

2.1 No retaliation

The person making their concern known shall not suffer any sanctions from the organization because of their actions in this regard, provided that their actions are in good faith, are based on reasonable grounds and comply with this whistleblower policy.

2.2 Following up on reported concerns and disclosures


- Any person within the organization to whom such a disclosure is made shall, if they believe the reported actions or behavior to be unquestionably trivial or fanciful, dismiss the allegation and notify the person making the allegation of their decision;
- Any person within the organization to whom such a disclosure is made shall, if they believe the reported actions or behavior to be neither trivial nor fanciful, ensure that the allegation is investigated, a finding is made, and the person making the allegation is informed of the finding;
- Any investigation shall observe the rules of confidentiality and the provisions of procedural fairness;
- Disclosures may be made anonymously, and this anonymity shall as far as possible be preserved by the organization.

3. Good faith

Anyone filing a complaint concerning any violation of any provision of the Code of Conduct of i+solutions, its Terms of Employment, its policies, or generally recognized principles of ethics or regulations, must act in good faith and have reasonable grounds for believing the information disclosed indicates such a violation or suspected violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false, will be viewed as a serious disciplinary offense and can lead to disciplinary measures to be taken by i+solutions.

4. Confidentiality

Reports of violations or suspected violations will be kept confidential to the extent possible,

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consistent with the need to conduct an adequate investigation and comply with applicable law, General Data Protection Regulation (GDPR) policy and plan of action.

5. Procedure

The Board of i+solutions is responsible for adopting the whistleblower policy, and for designating the External Confidential Legal Counsellor as the organization's Whistleblower Protection Officer (WPO).

The WPO is responsible for:

- a. Coordinating an investigation into any report received from a whistleblower, and
- b. Documenting and handling all matters in relation to the report and investigation, and
- c. Finalizing all investigations.

The i+solutions CFO is responsible for the implementation of the whistleblower policy. All employees are responsible for reporting (potential) breaches of general law, organizational policy and conducts or generally recognized principles of ethics to a person authorized to act on such breaches.

5.1 Definition

A whistleblower is a person (being a director, manager, employee of, or contractor, supplier or sub-contractor to i+solutions) who, whether anonymously or not, makes, attempts to make or wishes to make a report in connection with reportable conduct and wishes to avail themselves of protection against reprisal for having made the report.


Breaches of general law, organizational policy, or generally recognized principles of ethics include but not limited to:

- Corrupt conduct;
- Fraud or theft;
- Official misconduct;
- Maladministration;
- Harassment or unlawful discrimination;
- Serious and substantial waste of public resources;
- Practices endangering the health or safety of staff, suppliers, consultants or the public;
- Practices endangering the environment.

Complaints regarding occupational health and safety should where possible be made through the organization's occupational health and safety procedures.

5.2 Reporting

Where an employee of i+solutions believes in good faith on reasonable grounds that any other employee, supplier or (sub) or contractor has breached general law, organizational policy, or generally recognized principles of ethics, and wishes to report their concern, that employee must report their concern to:

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- Their manager: or, if they feel that their supervisor may be complicit in the breach,
- The CFO: or, if they feel that the CFO may be complicit in the breach,
- The Works Council, or
- organisation's nominated WPO, or
- Marlout Corba (+31 6 53927978/m.corba@jccconsulting.nl) confidential advisor/Vertrouwenspersoon, or
- External and Confidential Legal Advisor: Maartje Sträter (+31 6 46633233 / <mailto:strater@straterlegal.nl>)
- The Dutch whistleblowers Authority (advies@huisvoorklokkenluiders.nl), or
- The duly constituted legal authorities responsible for the enforcement of the law in the relevant area.

These procedures do not authorize any employee to inform commercial media or social media of their concern, and do not offer protection to any employee who does so, unless:

- it is not feasible for employees to report internally, or
- existing reporting channels have failed to deal with issues effectively.

In case the employee is in doubt he/she should always seek advice from external legal counsel before using external channels such as commercial/social medias.


Any person reporting non-compliant actions or improper behavior should be informed that:

- as far as lies in the organization's power, the employee will not be disadvantaged for the act of making such a report; and
- respect of anonymity and confidentiality will be maintained;
- reporting non-compliant actions or improper behavior does not necessarily absolve the complainant from the consequences of any involvement on their own part in the reported non-compliant actions or improper behavior.

Such report should where possible be in writing and should contain, as appropriate, details of:

- the nature of the alleged non-compliant actions or improper behavior;
- the person or persons responsible for the non-compliant actions or improper behavior;
- the facts on which the complainant's belief that a non-compliant actions or improper behavior has occurred, and has been committed by the person named, are founded; the nature and whereabouts of any further evidence that would substantiate the complainant's allegations, if known.

Evidence to support such concerns should be brought forward at this time if it exists. The absence of such evidence will be taken into account in subsequent consideration of whether to open an investigation into the matter. However, absence of such evidence is not an absolute bar to the activation of the organization's investigative

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procedures.

The existence of such a concern is sufficient to trigger reporting responsibilities. In contemplating the use of this policy, a person should consider whether the matter of concern may be more appropriately raised under either the i+solutions Terms of Employment or its Code of Conduct.

5.3 Anonymity

If the complainant wishes to make their report anonymously, their wish shall be honored except insofar as it may be overridden by due process of law. The complainant should, however, be informed that the maintenance of such anonymity may make it less likely that the alleged breach can be substantiated in any subsequent investigation. Where anonymity has been requested the complainant is required to maintain confidentiality regarding the issue on their own account and to refrain from discussing the matter with any unauthorized persons.

5.4 Investigation


On receiving a report of non-compliant actions or improper behavior, the person to whom the disclosure is made shall: if they believe the behavior complained of to be unquestionably trivial or fanciful, dismiss the allegation and notify the person making the allegation of their decision if they believe the behavior complained of to be neither trivial nor fanciful, put in motion the investigation process described below.

1. The person to whom the disclosure was made shall notify the CO, who shall be responsible for ensuring that an investigation of the charges is established and adequately resourced. Terms of reference for the investigation will be drawn up, in consultation with the CEO, to clarify the key issues to be investigated.

2. An investigation plan will be developed to ensure all relevant questions are addressed, the scale of the investigation is in proportion to the seriousness of the allegation(s) and sufficient resources are allocated.

- Strict security (“no retaliation” measures and anonymity) will be maintained during the investigative process whenever possible;
- All information obtained will be properly secured to prevent unauthorized access;
- All relevant witnesses will be interviewed, and documents examined;
- Contemporaneous notes of all discussions, phone calls and interviews will be made whenever possible;
- Where possible, interviews’ minutes should be saved into the investigation file.

The principles of procedural fairness (natural justice) will be observed. In particular, where adverse comment about a person is likely to be included in a report, the person affected will be given an opportunity to comment beforehand and any comments will be considered before the report is finalized. The person or persons conducting the

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investigation shall be as far as possible unbiased.

5.5 Findings

A report will be prepared when an investigation is complete. This report will include:

- the allegations;
- a statement of all relevant findings of fact and the evidence relied upon in reaching any conclusions;
- the conclusions reached (including the damage caused, if any, and the impact on the organization and other affected parties) and their basis recommendations based on those conclusions to address any wrongdoing identified and any other matters arising during the investigation;
- information to informant/complainant.
Subject to considerations of the privacy of those against whom the allegations are made and customary practices of confidentiality, the whistle-blower will be kept informed of:
 - relevant progress of an investigation;
 - relevant outcome of an investigation.


5.6 Protection of informant/complainant

Where the investigation has found that the person making the allegation acted in good faith on reasonable grounds, the CFO designates the HR officer to be responsible for ensuring that the person suffers no employment-related disadvantage on account of their actions in this matter and to provide additional support for the person where necessary.

A copy of this whistleblower policy will be distributed to all employees. The policy will be available on the i+solutions internal website.

5.7 Related document & Ongoing review and evaluation of this policy

- i+solutions Code of Conduct;
- Harassment and bullying policy;
- Terms of Employment;
- The Policy will be reviewed every 2 years according to changes in the law and regulations;
- This Policy has been approved by the Works Council;
- Any changes will be sent to the Work Council for review;
- Once reviewed by the Work Council, all staff will be informed accordingly on where the policy can be found;
- Once this policy is evaluated and amended all employees will be informed accordingly on the update.

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