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# Whistleblower procedure

## ARTICLE 1. DEFINITIONS

1. The following definitions apply to these regulations:
  - a. **WASTE:** Stichting WASTE (WASTE Foundation).
  - b. **Employee:** someone who carries out or has carried out work in accordance with a civil law employment contract. Someone who is appointed under public law. Someone who carries out or has carried out work other than from employment.
  - c. **Employer:** Stichting WASTE (WASTE Foundation), which provides or has provided work in accordance with a civil law employment contract. Stichting WASTE (WASTE Foundation) which provides or has provided work other than from employment.
  - d. **Suspected misconduct:** an employee's suspicion that there is a case of misconduct/wrongdoing within the employers' organization or within another organization that the employee has been involved with due to his work duties, in as far as:
    - 1) Suspicion based on reasonable grounds, arising from the knowledge that the employee has acquired from his employer or arising from the knowledge that the employee has acquired through his work activities for another company or another organization.
    - 2) The public interest is at stake through:
      - i. the (threat of) violation of a legal regulation, including a(n) (imminent) criminal act,
      - ii. a (threat of) danger to public health,
      - iii. a (threat of) danger to the safety and security of people,
      - iv. a (threat of) danger of environmental damage,
      - v. a (threat of) danger that could impede the organization from functioning properly as a result of an improper act or omission,
      - vi. a (threat of) violation of rules other than existing legal regulations,
      - vii. a (threat of) waste of public money,
      - viii. (a threat of) deliberately withholding, destroying or manipulating information about the facts named in points i to vii.
  - e. **Suspected irregularity:** a suspicion, based on reasonable grounds of a deficiency or injustice of general, operational, or financial nature that takes place within the responsibilities of the organization and that is of such serious nature that it falls outside the regular work processes and exceeds the responsibilities of the direct supervisor.
  - f. **Advisor:** person who has a duty of confidentiality as part of his role and who can be approached in confidence by an employee in case of suspected misconduct or wrongdoing.



- g. **Confidential advisor:** someone who is especially appointed to serve as such for the employer's organization.
  - h. **Advice Department at the House for Whistleblowers:** Advice Department at the House referred to in Article 3a, paragraph 2 of the House for Whistleblowers Act (WHvK).
  - i. **Report:** notification/report of suspected misconduct, wrongdoing, or irregularity on the grounds of these regulations.
  - j. **Reporter:** employee who has reported a suspected misconduct, wrongdoing, or irregularity on the grounds of these regulations.
  - k. **Top management:** executive body or person responsible for daily management of the employer's organization.
  - l. **Internal monitoring body:** executive body within the employer's organization that monitors the top management.
  - m. **Person(s) with ultimate responsibility:** internal monitoring body or in the absence of an internal monitoring body within the employer's organization, top management.
  - n. **Contact person(s):** person(s) appointed by the top management in consultation with the reporter and that have received the report to prevent any retaliation.
  - o. **Investigators:** person(s) appointed by the top management to investigate the misconduct or wrongdoing.
  - p. **External authority:** authority that, in the reasonable opinion of the reporter is the most appropriate to submit the external report of suspected misconduct or wrongdoing.
  - q. **External third party:** any organization or representative of an organization who, in the reasonable opinion of the reporter may be capable of solving the suspected misconduct or wrongdoing, either directly or indirectly.
  - r. **Research Department at the House for Whistleblowers:** Research Department at the House referred to in Article 3a, paragraph 3 of the House for Whistleblowers Act.
2. In these regulations, where the word 'he' or 'his' has been used, this could also be read as 'she' or 'her'.

## ARTICLE 2. INFORMATION, ADVICE AND SUPPORT FOR THE EMPLOYEE

1. An employee can consult an advisor in confidence about suspected misconduct.
2. In accordance with paragraph 1, the employee can request information, advice, and support from the confidential advisor regarding a suspected misconduct or wrongdoing.
3. In accordance with paragraph 1, the employee can also request information, advice, and support from the Advice Department at the House for Whistleblowers regarding a suspected misconduct or wrongdoing.



### ARTICLE 3. INTERNAL REPORT BY AN EMPLOYEE OF THE EMPLOYER

1. An employee who suspects misconduct or an irregularity within his employee's organization can report this to any supervisor who holds a higher position within the organization. If the employee has a reasonable suspicion that the top management is involved in the suspected misconduct or irregularity, he can also report this to the internal monitoring body. In this case the term "top management" in these regulations should be read as "the internal monitoring body".
2. The employee can also report the suspected misconduct or irregularity within the organization of his employer through the confidential advisor. The confidential advisor, having consulted the employee will send the report to a supervisor or the internal monitoring body, respectively as referred to in the previous paragraph.

### ARTICLE 4. INTERNAL REPORT BY AN EMPLOYEE FROM ANOTHER ORGANIZATION

1. An employee from an external organization working with the employer's organization suspecting misconduct within the employer's organization can report this to any supervisor within the employer's organization holding an equal or higher position than he does. If the employee from another organization has a reasonable suspicion that the top management is involved in the suspected misconduct, he can also report this to the internal monitoring body. In this case the term "top management" in these regulations should be read as "the internal monitoring body".
2. The employee from an external organization, as referred to in the previous paragraph, can also report the suspected misconduct within the employer's organization at the confidential advisor. The confidential advisor, having consulted the employee, will send the report to a supervisor or the internal monitoring body, respectively as referred to in the previous paragraph.

### ARTICLE 5. PROTECTION FROM RETALIATION FOR THE REPORTER

1. The employer will not retaliate against the reporter for properly reporting suspected misconduct or suspected irregularity to the employer, another organization, an external authority as referred to in Article 14 - paragraph 3, or an external third party under the circumstances referred to in Article 14 - paragraph 4.
2. Retaliation as referred to in paragraph 1, in all instances means taking retaliatory measures, such as:
  - a. Dismissal, other than at the employee's own request.
  - b. Prematurely ending or not extending a temporary employment contract.
  - c. Not converting a temporary employment contract into a permanent contract.



- d. Taking disciplinary measures.
  - e. Imposing an investigation, speaking, workplace or contact ban on the reporter or the reporter's colleagues.
  - f. Appointment to another role.
  - g. Extending or reducing the reporter's duties, other than at his own request.
  - h. Transferring the reporter, other than at his own request.
  - i. Declining a request by the reporter for a transfer.
  - j. Changing his workplace or declining a request for change.
  - k. Withholding any salary increase, incidental reward, bonus, or the granting of compensation.
  - l. Withholding any chances of promotion.
  - m. Not accepting and registering sick leave of the employee.
  - n. Declining a request for any type of leave.
  - o. Imposing any type of leave, other than at his own request.
3. It is also considered to be retaliation, as referred to in paragraph 1 for the employer to take measure(s), as referred to in paragraph 2 that are disproportionate in the case of any reasonable grounds to address the reporter's performance or to take a retaliatory measure(s).
  4. If the employer proceeds to take a retaliatory measure(s), as referred to in paragraph 2 against the employee shortly after the report has been made, the employer has to explain his motives for why he considers this measure to be necessary. The employer must also proof that this measure has nothing to do with the report of suspected misconduct or irregularity that was properly made by the reporter.
  5. The employer will make sure that the reporter's supervisors and colleagues refrain from any form of retaliation in connection with the report of suspected misconduct or irregularity that was properly made in good faith, impeding the professional or personal performance of the reporter. This includes the following:
    - a. Bullying, ignoring, and excluding the reporter.
    - b. Making unfounded or disproportionate criticism about the performance of the reporter.



- c. Imposing an investigation, speaking, workplace or contact ban on the reporter or the reporter's colleagues, in any shape or form.
  - d. Intimidating the reporter by threatening with certain measures or actions if he persists with his report.
6. The employer will address employees who are guilty of retaliating against the reporter about this and can impose a warning or appropriate disciplinary measure.

#### ARTICLE 6. COUNTERING RETALIATION AGAINST THE REPORTER

1. Pursuant to Article 9, paragraph 6 the designated contact person will immediately discuss the risks of retaliation with the reporter, how these risks can be reduced and what the employee can do if he suspects retaliation. The contact person will make a written statement of this discussion and shares this statement with the reporter for approval and signing.
2. If the reporter suspects a case of retaliation, he can discuss this immediately with the contact person. The contact person and the reporter will also discuss possible counter measures to be taken. The contact person will make a written statement of this discussion and shares this statement with the reporter for approval and signing.
3. The top management must make sure that the measures that are needed to counter the retaliation are implemented.

#### ARTICLE 7. PROTECTION FROM RETALIATION FOR OTHER PEOPLE INVOLVED

1. The employer will not retaliate against the advisor who is working for the employer for acting as advisor to the reporter.
2. The employer will not retaliate against the confidential advisor for performing the tasks described in these regulations.
3. The employer will not retaliate against the contact person for performing the tasks described in these regulations.
4. The employer will not retaliate against the investigators who are working for the employer for performing the tasks described in these regulations.
5. The employer will not retaliate against an employee who is interviewed by the investigators in connection with making a statement in good faith.
6. The employer will not retaliate against an employee in connection to documents that he reasonably considers to be of importance to the investigation and are shared with the investigators.



7. Article 5, paragraphs 2 to 6, inclusive are correspondingly applicable to any retaliation against the people mentioned in paragraphs 1 to 6, inclusive.

#### ARTICLE 8. CONFIDENTIAL TREATMENT OF THE REPORT AND THE IDENTITY OF THE REPORTER

1. The employer must ensure that the information about the report is only accessible, physically and digitally, to the people involved in handling this report.
2. Everyone involved in the handling of a report must not reveal the identity of the reporter without the explicit written permission of the reporter and they must keep the information about the report confidential.
3. If the suspected misconduct or irregularity is reported via the confidential advisor and the reporter has not given permission to have his identity revealed, all correspondence about the report must be sent to the confidential advisor and the confidential advisor must immediately send this on to the reporter.
4. Everyone involved in the handling of a report must not reveal the identity of the advisor without the explicit written permission of the reporter and the advisor.

#### ARTICLE 9. ESTABLISHING, FORWARDING AND CONFIRMING RECEIPT OF THE INTERNAL REPORT

1. If the employee reports the suspected misconduct or irregularity to a supervisor verbally or provides him with a written report along with a verbal explanation, this supervisor, in consultation with the reporter, must make sure that this is noted in writing and presented to the reporter for approval and signing. The reporter will receive a copy of this.
2. If the employee reports the suspected misconduct or irregularity via the confidential advisor verbally or provides him with a written report along with a verbal explanation, this confidential advisor, in consultation with the reporter, must make sure that this is noted in writing and this written record is presented to the reporter for approval and signing. The reporter will receive a copy of this.
3. The supervisor who receives the report must immediately send the report to top management within the employer's organization.
4. If the reporter or the supervisor who has received the report has a reasonable suspicion that the top management is involved in the suspected misconduct or irregularity, the supervisor must immediately send the report through to the internal monitoring body within the employer's organization. In this case, the term "top management" should be read as "the internal monitoring body" in these regulations.



5. The top management must immediately send the reporter a confirmation that the report has been received. The receipt confirmation must, in all instances, contain a formal description of the report, the date when it was received and a copy of the report.
6. After the receipt of the report, the top management, in consultation with the reporter, must immediately assign a contact person whose aim is to counter any retaliation.

#### ARTICLE 10. HOW THE EMPLOYER SHOULD HANDLE THE INTERNAL REPORT

1. The top management will start an investigation into the suspected misconduct or irregularity, unless:
  - a. There are no reasonable grounds for the suspicion.
  - b. It is clear from the start that what is reported has nothing to do with suspected misconduct or a suspected irregularity.
2. If the top management decides not to start an investigation, it must inform the reporter of this in writing within two weeks of the internal report. This must include an explanation of the grounds on which the top management has based the decision that there are no reasonable grounds for the suspicion or that it is clear from the start that what is reported has nothing to do with suspected misconduct or a suspected irregularity.
3. The top management will assess whether an external authority, as referred to in Article 14, paragraph 3 should be informed of the internal report of suspected misconduct. If the employer informs an external authority, the top management will send the reporter a copy unless there are strong objections to this.
4. The top management will assign the investigation to investigators who are independent and impartial and, in all instances, must not allow the investigation to be done by people who may be involved in or have been involved in the suspected misconduct or irregularity.
5. The top management must immediately inform the reporter in writing that an investigation has been started and who will conduct the investigation. The top management will send the reporter a copy of the investigation assignment unless there are strong objections to this.
6. The top management must inform the people involved in the report about the report and about informing an external authority, as referred to in paragraph 3 unless this could damage the interests of the investigation or impede the enforcement of the regulations.

#### ARTICLE 11. IMPLEMENTING THE INVESTIGATION

1. The investigators must give the reporter the chance to be duly heard. The investigators must make sure that there is a written report of this and hand this report to the reporter for approval and signing. The reporter will receive a copy of this.





2. The investigators can also interview other people. The investigators must make sure that there is a written report of this and hand this report to the people who were interviewed for approval and signing. The people interviewed will receive a copy of this.
3. The investigators have the right request and access all documentation within the employer's organization that they reasonably deem to be necessary for their investigation.
4. Employees may provide the investigators with all documentation that they reasonably deem necessary for the investigation.
5. The investigators will prepare a draft investigation report and give the reporter the chance to make comments on it unless there are strong objections to this.
6. The investigators will prepare the investigation report. They will send the reporter a copy of unless there are strong objections to this.

#### ARTICLE 12. THE EMPLOYER'S STANCE

1. The top management will inform the reporter in writing of the stance regarding the reported suspected misconduct or irregularity within eight weeks of the report. This also indicates which action the report has instigated.
2. If the particular stance cannot be provided within the required time, the top management will inform the reporter of this in writing. This will also indicate the term within which the reporter can expect to have notice of the stance. If the total term will then be more than twelve weeks, an explanation should be given as to why this longer term is necessary.
3. When the investigation is completed, the top management will assess whether an external authority, as referred to in Article 14, paragraph 3 should be informed of the internal report of suspected misconduct, of the investigation report, and of the employer's particular stance. If the employer informs an external authority, he will send the reporter a copy unless there are strong objections to this.
4. The people involved in this report must be accordingly informed in the same way as the reporter on the grounds of paragraphs 1 to 3, inclusive unless this could damage the interests of the investigation or impede the enforcement of the regulations.

#### ARTICLE 13. FAIR HEARING WITH RESPECT TO THE INVESTIGATION REPORT AND THE EMPLOYER'S STANCE

1. The employer will give the reporter the chance to react to the investigation report and the employer's stance.
2. If in his reaction to the investigation report or the employer's stance the reporter indicates that the suspected misconduct or irregularity has not been effectively or properly



investigated or that there is a suspicion of substantial inaccuracies, the employer should provide a substantive reaction to this and if necessary, set up a new or supplementary investigation. Articles 10 to 13, inclusive will apply to this new or supplementary investigation.

3. If the employer informs or has informed an external authority as referred to in Article 14, paragraph 3 he must also send the reporter's reaction to the investigation report and the employer's stance, referred to above to that external authority. The reporter must receive a copy of this.

#### ARTICLE 14. EXTERNAL REPORT

1. Having filed an internal report of suspected misconduct, the reporter can file an external report if:
  - a. The reporter does not agree with the stance as referred to in Article 12 and thinks the suspicion has been wrongly discarded.
  - b. The reporter has not received notice of the stance within the term referred to in Article 12, paragraph 1 or paragraph 2.
2. The reporter can immediately file an external report of suspected misconduct if it cannot be reasonably expected to first file an internal report. In all instances this is applicable if it is due to any legal requirement(s) or in the following situations:
  - a. Acute danger whereby something that has substantial and urgent public relevance makes an external report necessary.
  - b. Reasonable suspicion that the person(s) with ultimate responsibility within the employer's organization is (are) involved in the suspected misconduct.
  - c. Situation where the reporter reasonably fears that there will be countermeasures if he files an internal report.
  - d. Clear identifiable threat of embezzlement or disposal of evidence.
  - e. Previous report of the same misconduct filed in compliance with the procedure that has not dispelled the misconduct.
  - f. Duty to immediately file an external report.
3. The reporter can file the external report with an external authority that the reporter reasonably considers to be the most appropriate. In all instances external authority is understood as being:
  - a. An authority entrusted with investigating criminal offences.



- b. An authority entrusted with monitoring compliance with or as per any legal regulations.
  - c. An authorized body where suspected misconduct can be reported including the Research Department at the House for Whistleblowers.
4. If in the reasonable opinion of the reporter when considering confidentiality, the social interest is more important than the employer's the reporter can also file the report with an external third party who, in his reasonable opinion is deemed capable of eliminating the suspected misconduct directly or indirectly.

#### ARTICLE 15. INTERNAL AND EXTERNAL INVESTIGATION INTO RETALIATION AGAINST THE REPORTER

1. A reporter who suspects a case of retaliation in connection with filing a report of suspected misconduct can ask top management to instigate an investigation into the way he is being treated within the organization.
2. Articles 10 to 13, inclusive apply accordingly.
3. Paragraphs 1 and 2 apply accordingly to the people referred to in Article 7 paragraphs 1 to 6 inclusive.
4. The reporter can also ask the Research Department at the House for Whistleblowers to instigate an investigation into how the employer has treated him in response to the report of suspected misconduct.

#### ARTICLE 16. PUBLICATION, REPORTING AND EVALUATION

1. Top management will ensure that these regulations are posted on the intranet and are made public on the employer's website.
2. Top management will provide a report on the policy concerning how to deal with reporting suspicions of misconduct and irregularities including the implementation of these regulations once a year. These reports will contain at least:
  - a. Information about the policy pursued in the past year concerning how to deal with the reporting of suspicions of misconduct and irregularities, and the policy that will be pursued on this subject in the coming year.
  - b. Information about the number of reports and an indication of the grounds for the reports, the results of the investigations and the stances taken by the employer.



- c. General information about all actions taken to counter any retaliation against a reporter.
  - d. Information about the number of investigation requests into retaliation in connection with the filing of a report about suspected misconduct, and an indication of the outcome of these investigations including the stances taken by the employer.
3. Top management will send a draft of the reports referred to in the previous paragraph to the Works Council for discussion, after which this will be discussed in a meeting with the Works Council.
4. Top management will provide the Works Council with the opportunity to communicate its stance concerning the policy for dealing with the reporting of suspected misconduct and irregularities, the implementation of these regulations and the reporting procedures. Top management will ensure that the Works Council's stance is incorporated into the reports and will present these revised reports to the Works Council for approval.

#### ARTICLE 17. IMPLEMENTATION OF THE REGULATIONS

1. These regulations come into force January 15th, 2022.
2. These regulations will be cited as the regulations on how to deal with the reporting of suspected misconduct or irregularities at WASTE, or in short WASTE's regulations for handling the report of suspected misconduct or irregularities.