

## **Kop of Munt Whistleblowers' Scheme**

### **General**

Kop of Munt has a whistleblowers' scheme The background to this is as follows:

1. The accountancy firm shall have a scheme in place that ensures that persons from outside the accountancy firm and persons affiliated with it can raise alleged irregularities happening within or (partly) outside the accountancy firm without endangering their legal position. This scheme shall enable complaints to be recorded, handled confidentially and in a timely manner. If the irregularities subject to complaint are substantiated, it shall ensure that they are dealt with in a timely manner by taking appropriate measures within the accountancy firm.
2. The scheme referred to in the first paragraph shall in any case be posted on the accountancy firm's website. In case an accountancy firm does not have a website, it shall disseminate this scheme by other means within the accountancy firm and send this scheme to persons outside the accountancy firm if requested.

### **Definitions**

The following definitions are used in this whistleblowers' scheme:

Accountancy firm = Kop of Munt

Employee = all employees as well as the partners associated with Kop of Munt Confidential

adviser = the person at Kop of Munt appointed under this whistleblowers' scheme (Kees Leijts and Marco Albers, both directors)

External third party = any person or organisation other than Kop of Munt or one of its employees

Reporter = employee or external third party making a report as referred to in the whistleblowers' scheme

### **Scope**

This whistleblowers' scheme relates to the following situations:

- A. Acts leading to criminal offences by Kop of Munt or its employees;
- B. Any actual or suspected other infringements of external laws and regulations by Kop of Munt or its employees;
- C. Any actual or suspected infringements of internal regulations by Kop of Munt or its employees;
- D. Intimidation (or the threat of intimidation) of employees by their colleagues or managers;
- E. Unlawful destruction or manipulation of data or information (or the threat of such);
- F. Any other situations that, in the reporter's opinion, qualify for reporting to the confidential adviser.

This whistleblowers' scheme is in operation in addition to the complaints procedure that deals with complaints regarding the actions of Kop of Munt or its employees and in addition to the provisions included in Kop of Munt's (internal) quality manual.

If there are differences of opinion, or complaints about the actions of Kop of Munt, or its employees, this whistleblowers' scheme can also be used. The use of the whistleblowers' scheme differs from the aforementioned guidelines in as much as its use is always on the basis of anonymity.

## **Procedure**

1. If a situation arises that falls within the scope of this whistleblowers' scheme, the reporter has the option of reporting it to the confidential adviser;
2. The report to the confidential adviser is made exclusively in digital form via info@kopofmunt.com. External third parties may also make a report via this email address. If the reporter so wishes, the report may be made anonymously using the service available via [www.anoniemmailen.net](http://www.anoniemmailen.net) or other comparable services.
3. The confidential adviser will confirm receipt of the report to the reporter within one week. The confidential adviser will also inform the reporter how and within what term their report will be dealt with. This term will not exceed four weeks from receipt of the report;
4. If there is a situation such as is mentioned under A and E, the confidential adviser shall immediately inform the accountancy firm's directors. The confidential adviser shall also inform the reporter that this has been done;
5. If there is an infringement of internal or external professional regulations, or the threat of such, the confidential adviser shall take whatever actions are deemed necessary in their opinion;
6. The confidential adviser shall not disclose the source when informing the accountancy firm's directors as referred to in point four;
7. The confidential adviser will inform the reporter within no more than four weeks about the handling of their report and the measures taken. If, due to unforeseen circumstances, this deadline cannot be achieved, the confidential adviser will inform the reporter accordingly and indicate the deadline by which the reporter will be informed about the completion of their report;
8. Reports relating to an infringement of internal or external professional regulations, or the threat of such infringement, are dealt with by the confidential adviser in all cases and with due regard for confidentiality.

## **Confidentiality**

1. The report, correspondence concerning it and the handling shall be subject to full secrecy and confidentiality, unless the reporter releases the confidential adviser from their duty of confidentiality;
2. Kop of Munt's directors guarantee to employees who pass on reports to the confidential adviser on the basis of this whistleblowers' scheme that the report will in no way have a negative impact on his/her functioning within Kop of Munt, or his/her career.

Adopted by the directors of Kop of Munt.