



Whistleblowers Protection Act (Wbk) Reporting Procedure

Introduction

As of 2016, employers with 50 or more employees are required to have a Reporting Procedure in place for reporting suspected or actual abuse. The Whistleblowers Protection Act (*Wet bescherming klokkenluiders*, Wbk) took effect on 17 December 2023.

A number of things have changed as a result, including the following:

- The Reporting Procedure now also applies to reporting violations of EU law;
- Protection of the reporter has been improved;
- The employer now bears the burden of proof instead of the person making the report.

The law applies to employers with 50 or more employees, including self-employed workers, temporary workers, etc.

Reporting Procedure purpose

The purpose of the Reporting Procedure is to ensure that anyone employed by or in some other way connected with the MPS Group can report alleged irregularities within or partly outside of the organisation, without endangering their legal position. Under the Reporting Procedure, reports are recorded, treated confidentially and processed in a timely manner. If the alleged irregularities are substantiated, the MPS Group will take appropriate action, also in a timely manner.

To whom does the Reporting Procedure apply?

Anyone who does work on behalf of the MPS Group must be able to use the Reporting Procedure. Specifically, this concerns people with whom MPS has a current, former or future working relationship, and includes current and former employees, foreign coordinators, external auditors, self-employed workers, freelancers, job applicants, shareholders/directors, staff employed by suppliers, and other stakeholders. These parties benefit from comprehensive protection against retaliatory measures such as dismissal, suspension, transfer and harassment. People supporting the reporter are also covered by this comprehensive protection.

What constitutes abuse?

Incidents occur in all organisations. If an incident has wide-ranging or societal consequences, then it is considered to be an abuse. The Reporting Procedure is a means by which people can report suspected or actual abuse. Specifically, this concerns hazardous, immoral and/or illegal practices taking place under the responsibility of the employer and endangering the public interest. The Reporting Procedure is therefore not intended for individual issues such as a conflict between an employee and their direct superior.

Reporting procedure

The reporter should follow the proper reporting procedure:

1. Report internally: Although a report can be made both internally (to the Managing Director or the Chair of the Board) and externally (to a competent authority such as the Dutch Whistleblowers Authority, the Dutch Data Protection Authority, etc. or through an external confidential advisor), the preferred route is to report the matter internally first. This gives the organisation the opportunity to resolve the abuse itself, and enables a more rapid response.



2. The reporter may not simply accuse the organisation of an abuse. Instead, they should substantiate their report with their own observations or by means of documents such as e-mails, reports, letters, photos, etc.

Reporting points

The reporter can report an abuse to the Compliance Officer (email: privacy@my-mps.com). Should the Compliance Officer be involved in the abuse, the reporter can report directly to:

1. The Managing Director
2. The Chair of the Board, in the event that the Managing Director is involved in the suspected/actual abuse;
3. Confidential advisor (external). While this person can function as an intermediary for contact with the organisation in order to preserve the anonymity of the reporter, they do not make any decisions.

How to report

A verbal or written report can be made to one of the parties listed above. The Reporting Procedure provides instructions on how to do this.

Confidentiality

Naturally, all reports are handled confidentially. The Reporting Procedure describes how MPS Group guarantees confidentiality.

Report processing procedure

The report must be processed as follows:

1. Confirm receipt of report (to be sent within seven days);
2. Provide information about subsequent steps within three months after acknowledgement of receipt of the report.
The Research Protocol describes the criteria used to determine whether the suspected/actual abuse will be investigated (since it is not obligatory to investigate every report). Even if the report is not taken up, the reporter will receive a decision including the motivation behind it;
3. Conclude the Research within a reasonable time period (see Research Protocol).

Right to advice

The law states that a reporter is entitled to seek confidential advice on how best to deal with the suspected/actual abuse. For example, the reporter may seek advice from an external confidential advisor. The Dutch Whistleblowers Authority also provides advice, free of charge. If the reporter consults a lawyer, this will be at their own expense.

Role of the Works Council (*Ondernemingsraad*, OR)

The Works Council (OR) has been consulted a number of times about the Reporting Procedure. The OR has right of consent, which means it must first approve the Reporting Procedure before the MPS Group can implement it. The OR must also be informed annually about the performance of the Reporting Procedure and the expectations that the MPS Group has of the Procedure. Any changes to the Reporting Procedure must also be approved by the OR.