



## **Annex 5**

# **Whistleblowing and misconduct reporting procedure**

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# 1. Introduction

Help a Child is dedicated to upholding the highest standards of integrity, transparency, and accountability in all our operations. We are committed to fostering an environment of compassion, integrity, and respect for everyone. This whistleblowing procedure is a testament to our commitment to openness and accountability, providing a safe platform for our staff, affiliates, and external stakeholders to report concerns about potential malpractice or wrongdoing without fear of reprisal.

## Scope and applicability

This policy applies to all individuals with a working relationship with Help a Child, including but not limited to employees, volunteers, freelancers, interns, temporary workers, suppliers, contractors, subcontractors, members of the supervisory board, and shareholders. Protection extends to those assisting reporters, such as confidants and union representatives, as well as third parties involved like colleagues and family members.

## Definitions

- Whistleblowing: The act of disclosing information about wrongdoing or malpractice within the organization.
- Misconduct: Includes both violations of European Union regulations or directives (Union law breaches) and social misconduct, affecting public health, safety, the environment, or the organization's integrity.

### 1.1 When to blow the whistle?

A misconduct can be divided into two categories: a violation of a regulation or directive of the European Union in certain policy areas, also called a breach of Union law, and social misconduct. Union law is established in a European regulation or directive, or national legislation derived from it. A breach of Union law is an act or omission that is unlawful or undermines the objective and is harmful to the public interest. A complete list of relevant policy areas is given in Annex 2 of the Directive, but think, for example, of environmental protection or protection of personal data.

There is a case of social misconduct when social interest is at stake. There is a misconduct when the act or omission has one or more of the following characteristics:

- there is a violation of the law or of internal rules established by the employer based on a legal provision;
- there is a danger to public health;
- there is a danger to the safety of persons;
- there is a danger to the environment;
- there is a danger to the proper functioning of the organization because of improper action or omission.



Each case will be assessed by the integrity response team whether there is an incident that affects the social interest. However, the law clearly states that social interest is at stake if the act or omission does not only affect personal interests and there is a pattern or a structural character or if it is serious or extensive.

Each report will have to be assessed to determine if there is a misconduct in the sense of the Whistleblower Protection Act (Wet bescherming klokkenluiders, 2023), The reporting scheme is only intended for reporting misconduct and, where applicable, related integrity issues and is not intended for individual issues such as a (labor) conflict between an employee and his direct supervisor.

### **1.2 Why the policy is needed**

Following the Whistleblowers Authority Act and the Whistleblower Protection Act (Wet bescherming klokkenluiders, 2023), it's mandatory for organizations like ours to have an internal reporting procedure. This policy not only meets legal requirements but also aligns with our values, ensuring everyone associated with Help a Child can report concerns without fear of repercussions.



## 2. Reporting procedure

If you have reasonable grounds to believe that a misconduct has been made, we encourage you to report the matter immediately. You do not need proof for their suspicion but do, however, need reasonable cause to assume that the information is true at the time of reporting, and you need to act in good faith. Allegations should not be made with the intent to cause harm.

### 2.1 How to report

We hope that in many cases you will be able to raise any concerns informally with your manager or through HR by telling them in person or putting the matter in writing if preferred. It may be possible to resolve your concern quickly and effectively without the need for further action. However, where the concern is more serious and is related to one of the matters defined as misconduct in section 1 above, or you feel that your manager or HR has not addressed your concern, or you prefer not to raise it with them for any reason, you should raise your concern to the integrity response team or the external reporting channel.

### 2.2 Processing and investigation process

- **Authority to investigate reports**

We are committed to ensure that all reports of suspected misconducts are treated confidential, efficient, and in accordance with our values and applicable law. The whistleblowing team has exclusive authority and responsibility for internal investigations and performs its duties impartially and independently. People outside the whistleblowing team will be hindered from accessing the reporting channel. However, during the investigation process, the whistleblowing team may also request information and expertise from other individuals within or outside the company (e.g., experts), in which case the obligation to maintain secrecy and confidentiality also applies to them.

- **The investigation**

Reporting through the internal reporting channel is confidential. Information about the identity of the reporting person, the subject of the report and other persons mentioned in the report and other personal data shall be kept confidential. Information about the identity of the reporting person will not be disclosed to a third party (authority or court), except, if necessary, in case of a criminal offence.

The information in the report shall be processed as necessary to complete the investigation. Appropriate remedial action, to the extent necessary, shall always be based on the results of a thorough investigation.

In certain circumstances, the whistleblowing team may decide not to investigate the report. This can be the procedure, for example in the following situations:



- the information obtained is insufficient to carry out adequate investigation and no further information is available,
- the report is made in the wrong channel, in which case the reporting person is directed to make the report to the correct party,
- the report is not provided in good faith, or
- if an investigation has already been made.

If the report is made anonymously, the whistleblowing team is prevented from further investigation of the identity of the reporting person.

In case of an anonymous report, such report may risk being dismissed if, for example, the information obtained is deemed insufficient to initiate an investigation or if the veracity of the information provided cannot be reliably established.

- **Information to the reporting person and the person subject to the report**

Information to the employee shall be provided as follows:

- within seven days following reporting, a confirmation will be sent by the integrity response team to confirm that the report has been received, except where the employee has expressly requested not to receive any confirmation, or if the integrity response team has reasons to believe that the identity would be revealed,
- the integrity response team will, to a reasonable extent, inform the reporting person, no later than within three months upon confirmation, of the actions to be taken regarding the report and the reasons why, and
- where applicable, the integrity response team will inform if the identity of the reporting person needs to be provided to an authorized third party, except where such information would hinder the investigation.

The person subject to the report shall also receive information on the processing of their personal data regarding the report, except where such information would hinder the investigation (if so, information shall instead be provided at the latest when measures are being taken).

### **2.3 External reporting**

Except internal reporting, an employee may also decide to report externally to a designated authority's established whistleblowing channel. When reporting externally, it is the relevant authority responsible for receiving the report, providing necessary information and follow-up. A report may be shared with another relevant institution when needed. The centralized external reporting channel in The Netherlands is provided by the Huis voor Klokkeluiders (<https://www.huisvoorklokkeluiders.nl/onderzoek-door-het-huis>).

External reporting also includes protection from retaliation and covered by rules on confidentiality



## Step-by-Step guide

1. **Identification of concern:** If you observe or suspect misconduct, identify the nature of the concern and gather any relevant information.
2. **Internal reporting channels:** Directly report your concern to the Integrity Response Team. Reports can be made either in writing or orally. Oral reports can be made over the phone or via a voice messaging system, and through in-person meetings at a specified location or via e-mail [integrity@redeenkind.nl](mailto:integrity@redeenkind.nl).  
**External reporting channel:** Het Huis voor Klokkenluiders is an alternative external reporting channel in the Netherlands for work-related misconduct with demonstrable societal relevance (<https://www.huisvoorklokkenluiders.nl/onderzoek-door-het-huis>).
3. **Confidentiality and anonymity:** Reports will be treated with the utmost confidentiality. Anonymous reporting is supported, though providing contact information is encouraged to facilitate the investigation.
4. **Protection for whistleblowers:** We guarantee protection against retaliation, ensuring no adverse consequences for reporting in good faith.
5. **Investigation process:** Concerns will be promptly reviewed
6. **Feedback:** Where possible, feedback on the investigation outcome will be provided, respecting confidentiality and privacy.

### 2.2 Protection measures

Help a Child ensures whistleblowers are protected from retaliation. Help a Child shall not disadvantage a whistleblower for making a report, provided the report is made appropriately. This means the report must be based on reasonable grounds at the time it is made. Disadvantages can include dismissal, involuntary relocation, denial of promotion, or harassment. This protection also extends to individuals assisting the whistleblowers. Disciplinary actions will be taken against anyone breaching this policy. Malicious or false allegations may lead to disciplinary measures against the whistleblower.

### 2.3 Confidential counseling

A Confidential Counselor is available to support individuals experiencing or witnessing misconduct. This support includes advice on possible steps and decision-making assistance. The Counselor can refer individuals to appropriate reporting channels or support services.

The leaflet in annex 6 of the Integrity policy contains more information on Help a Child's confidential counselling.

### 2.4 Sanctioning

Appropriate actions, including termination of contract or legal action, will be taken against those found guilty of misconduct.



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