

Whistleblower Policy

Introduction

The following subjects are elaborated in this regulation:

1. General
2. Scope
3. Procedure
4. Confidentiality

This whistleblower policy is published on the website of Alan & Luca B.V. Where "he" is written, "she" can also be read.

1. General

Pursuant to Article 32 of the Verordening Accountantsorganisaties (VAO), our office must have a whistleblower scheme. Article 32 VAO reads as follows:

Article 32

1. The accountancy organization has an arrangement that guarantees that persons from outside the accountancy organization and persons employed by or associated with it can raise suspected irregularities within or (partly) outside the accountancy organization without endangering their legal position. This arrangement means that complaints are recorded, treated confidentially and in a timely manner and that the irregularities on which the complaint is based, if justified, are dealt within a timely manner by taking appropriate measures by the accountancy organization.
2. The regulation referred to in the first paragraph will in any case be placed on the website of the accountancy organization. In the event that an accountancy organization does not have a website, it will distribute these regulations in a different manner within the organization and, upon request, will send these regulations to persons outside the organization.

2. Scope

This whistleblower policy relates to the following situations:

- A. acts that lead to criminal offenses by the organization or its employees;
- B. all actual or suspected other violations of external laws and regulations by the organization or its employees;
- C. all actual or suspected violations of internal regulations by the organization or its employees;
- D. (imminent) intimidation of employees by colleagues or supervisors;
- E. (imminent) unlawful destruction or manipulation of data or information;
- F. and furthermore all situations that, in the opinion of a reporter, qualify for reporting to the confidential adviser.

If there are differences of opinion or complaints about the conduct of the accountancy organization or its employees, this whistleblower procedure can also be used. The difference with the mentioned guidelines is related to the fact that use of the whistleblower policy always takes place on the basis of anonymity.

3. Procedure

1. If there is a situation that falls within the scope of this whistleblower scheme, the whistleblower has the option of reporting this to the confidential counselor.
2. The report to the confidential counselor will only take place electronically through info@alanluca.nl. External third parties can also make a report through this e-mail address.
3. The confidential counselor confirms the report to the reporter within 1 week. The confidential counselor also informs the reporter how and within what period his report will be processed. This period is no later than four weeks after receipt of the notification.
 - a. In the event of a situation referred to under 2 A or E, the confidential counselor immediately informs a manager. The confidential counselor also informs the reporter about this.
 - b. In the event of an (imminent) violation of internal or external professional regulations, the confidential counselor will inform the technical committee.
 - c. When informing a manager and the professional technology committee as referred to in points 3.3a and b, the confidential counselor will not disclose the source.
4. The confidential counselor informs the reporter after four weeks at the latest about the handling of his report and the measures that have been taken. If this term cannot be met due to unforeseen circumstances, the confidential counselor will inform the reporter about this and indicate the period within which the reporter will be informed about the completion of his report.
5. Reports relating to an (imminent) violation of internal or external professional regulations will in all cases be handled by the confidential counselor in consultation with the technical committee, with due observance of confidentiality.

4. Confidentiality

The report, the correspondence about this and the handling will take place under complete secrecy and confidentiality, unless the reporter releases the confidential counselor from his duty of confidentiality. The board of the accountancy organization guarantees that employees who pass on reports to the confidential counselor on the basis of this whistleblower policy, that the report will in no way negatively affect his functioning within the organization or his career.