

WHISTLEBLOWING POLICY

Version: 1.0

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1. Purpose

VONQ is committed to conducting its business ethically, transparently, and in compliance with all applicable laws. This policy outlines how individuals can report concerns about misconduct, violations, or unethical behavior and ensures those who speak up are protected from retaliation.

This policy is designed to comply with the following regulations:

- EU Whistleblower Protection Directive (2019/1937);
- Dutch Whistleblower Protection Act (*Wet bescherming klokkenluiders*);
- German Whistleblower Protection Act (*Hinweisgeberschutzgesetz*);
- UK Public Interest Disclosure Act 1998 (PIDA).
- US Sarbanes-Oxley Act (SOX) and Dodd-Frank Act.

2. Who Can Report a Concern

This policy applies to:

- Current and former employees;
- Job applicants;
- Contractors, freelancers, and interns;
- Suppliers and service providers;
- Any individual with a professional relationship with VONQ.

3. What Can Be Reported

Reports should relate to serious concerns, including but not limited to:

- Financial misconduct (fraud, bribery, corruption);
- Data breaches or privacy violations;
- Violation of labor, safety, or environmental laws;
- Discrimination, harassment, or abuse;
- Breaches of internal codes, policies, or procedures;
- Attempts to conceal any wrongdoing;


Note: This list is not exhaustive; any other serious concerns or ethical breaches should also be reported.

4. How to Report a Concern

Internal Reporting (Recommended First Step)

You can raise concerns confidentially by contacting:

 whistleblower@vonq.com

 Reports will be reviewed by an **Impartial Review Body**, composed of 3 designated senior individuals, and will be handled with strict confidentiality and full independence from any undue influence or organisational bias.

You may also contact your direct line manager or HR Business Partner.

Anonymous Reporting

Reports may be made anonymously (e.g.: sent from an external email address, made only for this purpose). All reports, whether anonymous or identified, will be treated as strictly confidential.

5. External Reporting Options

If you don't feel safe using VONQ's internal channels, or if the concern has not been handled properly, you may contact independent external authorities:

- **Netherlands**
Huis voor Klokkenluiders: <https://www.huisvoorklokkenluiders.nl>
- **Germany**
Federal Office of Justice (Bundesamt für Justiz): <https://www.bundesjustizamt.de>
- **United Kingdom**
Protect (UK whistleblower charity): <https://protect-advice.org.uk>, or relevant authorities such as the **Information Commissioner's Office (ICO)** or **Financial Conduct Authority (FCA)**.

6. What Happens After a Report Is Made

- a. **Acknowledgment:** You will receive a confirmation of receipt within 24 hours.
- b. **Assessment:** VONQ will assess the report and, where necessary, initiate a formal investigation.
- c. **Follow-up:** Updates and, where appropriate, an outcome will be provided as soon as possible but the latest within a maximum of 3 months, in line with the legal obligations under the EU Directive (2019/1937).
- d. **Confidentiality:** All information will be treated confidentially and stored securely. Reports will only be shared with those who need access to investigate and resolve the concern.

7. Protection Against Retaliation

VONQ strictly prohibits retaliation against anyone who raises a concern in good faith. Retaliation includes, but is not limited to:

- Dismissal or demotion
- Harassment, intimidation, blacklisting, threats, or reputational damage
- Negative changes in working conditions

Any retaliatory acts will be treated as serious misconduct and may lead to disciplinary action.

8. Data Privacy

All personal data collected during the whistleblowing process will be handled in accordance with:

- EU General Data Protection Regulation (GDPR);
- UK Data Protection Act 2018;
- VONQ's internal data protection policies.

Information will only be shared on a strict need-to-know basis to protect confidentiality and privacy.

9. Training & Accessibility

This policy will be:

- Shared with all employees, contractors, and relevant stakeholders during onboarding;
- Accessible via the VONQ intranet or HR portal;
- Supported by periodic awareness sessions and training.

10. Review of Policy

This policy will be reviewed periodically, or sooner if there are significant changes in legislation, organizational structure, or following a major incident.