

Whistleblower Policy

Employees, former employees, and others who work or have worked for A.R.E. Audit & Advisory can report a concern.

A report must relate to a suspected wrongdoing. A wrongdoing can be categorized into two types: a breach of a European Union regulation or directive (EU law) and a societal wrongdoing.

When is there a breach of EU law?

EU law is established in a European regulation or directive. A breach of EU law is an act or omission that is unlawful or undermines the purpose of the law and is harmful to the public interest. The following topics are included:

- Public procurement;
- Financial services, products, and markets, prevention of money laundering and terrorist financing;
- Product safety and product compliance;
- Transport safety;
- Environmental protection;
- Radiation protection and nuclear safety;
- Food and feed safety, animal health, and animal welfare;
- Public health;
- Consumer protection;
- Protection of privacy and personal data and security of network and information systems;
- Breaches that harm the financial interests of the EU as referred to in Article 325 of the Treaty on the Functioning of the European Union;
- Breaches related to the internal market (as referred to in Article 26, paragraph 2, of the Treaty on the Functioning of the European Union).

When is there a societal wrongdoing?

The situation you wish to report must concern a societal wrongdoing. This usually affects multiple people, occurs regularly, or may have serious consequences. Additionally, one or more of the following characteristics must be present:

- There is a violation of the law or internal rules established by the employer based on legal regulations;
- There is a threat to public health;
- There is a threat to the safety of individuals;
- There is a threat to environmental protection;
- There is a threat to the proper functioning of the organization due to misconduct or negligence.

In all these cases, the public interest must be at stake.

How can you report a concern?

- Electronically via the following email address: info@areaudit-advisory.nl
- In writing to Audit & Advisory, Attn: Quality Officer, Nobellaan 196, 1341 BJ Almere
- By phone at +31 (0)85 060 1400
- In person at the offices of A.R.E. Audit & Advisory (Nobellaan 196, 1341 BJ Almere)

In addition to internal reporting, you may also directly report to a competent authority.

These may include:

- The Netherlands Authority for the Financial Markets (AFM)
- The Dutch Data Protection Authority (AP)
- The Netherlands Authority for Consumers & Markets (ACM)
- De Nederlandsche Bank (DNB)
- The Dutch Data Protection Authority (AP)