



Whistle-Blowers Scheme

Crowe Peak

Audit / Tax / Advisory

Smart decisions. Lasting value.

Article 1 Definitions

The following definitions apply in this scheme:

- **Crowe Peak:**
Crowe Peak B.V., registered in the Commercial Register under number 24468129, as well as the legal entities in which Crowe Peak B.V. holds a direct or indirect interest;
- **Board:**
the board of Crowe Peak B.V.;
- **Person reporting:**
the person, whether or not employed by Crowe Peak, who performs activities for Crowe Peak and reports the suspicion of an abuse or a complaint pursuant to this scheme;
- **Investigation team:**
the persons charged with the factual investigation into a report as referred to in article 3 or article 5;
- **Counsel:**
an internal or external officer who is obliged to observe secrecy pursuant to his position, such as a lawyer, a legal expert engaged by a trade union or a company doctor;
- **Confidential advisor:**
a person designated by the board to act as such.

Article 2 General

Pursuant to Section 27 of the Accounting Bodies Regulation (VAO), an accounting firm has to have a whistle-blowers' scheme in place.

Section 27 VAO

1. The accounting firm has a scheme in place that guarantees that persons from outside the accounting firm and the persons employed at or affiliated with it can address alleged irregularities within or outside (including partly) the accounting firm without endangering their legal position. This regulation results in complaints being recorded, handled confidentially and in time and that the irregularities that are the subject of the complaint are handled in a timely manner by the implementation of appropriate measures by the accounting firm if the complaint is well-founded.
2. The scheme referred to in the first paragraph is placed on the accounting firm's website in any event. In the event the accounting firm does not have a website, it will disseminate it throughout the accounting firm in a different manner and it will send this scheme to persons outside the accounting firm upon request.

Article 3 Scope of the scheme

This whistle-blowers' scheme applies to the following situations:

- a. acts that result in criminal offences on the part of the accounting firm or its employees;
- b. all other actual or presumed breaches of external legislation and regulations on the part of the accounting firm or its employees;
- c. all actual or presumed breaches of internal regulations on the part of the accounting firm or its employees;
- d. actual or imminent intimidation of employees by colleagues or superiors;
- e. actual or imminent unlawful destruction or manipulation of data or information;
- f. and furthermore all situations that should be reported to the confidential advisor in the opinion of a person reporting.

This whistle-blowers' scheme may also be used in case of a difference in perception, or complaints regarding the conduct of the accounting firm or its employees. The difference with the aforementioned guidelines is related to the fact that the use of the whistle-blowers' scheme always takes place on an anonymous basis.

Article 4 Procedure

In case of a situation that is covered by the scope of this whistle-blowers' scheme, the person reporting will have the option of reporting it to the confidential advisor.

1. Reports to the confidential advisor are made exclusively electronically via compliance_officer@crowe-peak.nl.
2. External third parties can also submit a report via this email address.
3. The confidential advisor confirms the report to the person reporting within one week. The confidential advisor also informs the person reporting how and within which term his report will be handled. This term is at most four weeks after receipt of the report.
4. In case of a situation that is covered by the scope of this whistle-blowers' scheme as referred to under a and/or e, the confidential advisor will inform the board immediately. The confidential advisor will also inform the person reporting about this.
5. The confidential advisor does not disclose the source when informing the board as referred to in point 4.
6. The confidential advisor informs the person reporting at most four weeks later regarding the handling of his report and the measures that were implemented. If this term cannot be realised due to unforeseen circumstances, the confidential advisor will also inform the person reporting thereof and indicate within which term the person reporting will be informed of the handling of his report.
7. Reports concerning an actual or imminent breach of internal or external professional regulations are always handled by the confidential advisor in consultation with the board with due observance of confidentiality.

Article 5 Confidentiality

The report, correspondence about the report and the handling take place subject to strict secrecy and confidentiality, unless the person reporting releases the confidential advisor from his duty of confidentiality.

The board of the accounting firm ensures that the legal position of a person reporting in accordance with this scheme is not prejudiced in connection with the submission of a report.