



NLR Whistleblowing Policy

Do you suspect wrongdoing of social importance or an infringement of EU law? In that case, you can report it within NLR/DNW or externally to a competent authority. If in doubt, you can always contact the Huis voor Klokkenuiders: www.huisvoorklokkenuiders.nl.

Royal Netherlands Aerospace Foundation, NLR, considering the importance that **NLR** attaches to pursuing a sound integrity policy and, as part of this, an appropriate whistleblowing policy with protection for the whistleblower in accordance with the relevant legislation, considering the consent of the Works Council dated. **20 November 2023**

DECISION

adopt the following policy:

Article 1. Definitions

1. Within the articles of the Whistleblowing Policy, the following definitions apply:
 - a. **employee:** the person who performs or has performed work under a contract of employment under civil law or the person who performs or has performed work other than from employment;
 - b. **employer: NLR**, which has had work performed or has performed work under a contract of employment under civil law or has had work performed or has performed work other than employment;
 - c. **adviser:** any natural person who enjoys the trust of the reporter and on whom there is a duty of confidentiality by virtue of their profession or office regarding the matter reported to them. This could include, but is not limited to, a family member, the Huis voor Klokkenuiders employee or a confidential adviser;
 - d. **suspicion of wrongdoing:** the suspicion of an employee, that within the organisation in which they work or have worked or at another organisation if they have come into contact with that organisation through their work, there is wrongdoing insofar as:
 1. the suspicion is based on reasonable grounds arising from the employee's knowledge obtained at their employer or arising from the employee's knowledge gained from their work at another company or organisation, and
 2. the public interest is at stake in:
 - i. the (imminent) breach of a legal requirement, including an (imminent) criminal offence,
 - ii. an (imminent) threat to public health,
 - iii. an (imminent) danger to the safety of persons,
 - iv. an (imminent) threat of environmental degradation,
 - v. an (imminent) danger to the proper functioning of the organisation as a result of improper conduct or failure to act,
 - vi. an (imminent) breach of rules other than a legal requirement,
 - vii. an (imminent) waste of public money,
 - viii. (a threat of) deliberately withholding, destroying or manipulating information about the facts mentioned in items i to vii.
 - e. **infringement of Union law:** act or omission which:
 - i. is unlawful and concerns Union acts and policies falling within the material scope referred to in Article 2 of the Directive or,
 - ii. undermines the purpose or application of the rules in Union acts and policies falling within the material scope referred to in Article 2 of the Directive.

- f. **information about an infringement:** information, including reasonable suspicions, about actual or potential infringements of Union law, which have taken place or are very likely to take place within the organisation where the reporter works or has worked or within another organisation with which the reporter has had contact by virtue of the work, as well as about attempts to conceal such infringements;
- g. **confidential adviser:** the person designated to act as such for the employer's organisation;
- h. **reporter:** the employee who has reported suspected wrongdoing and/or infringement of Union law under this policy;
- i. **advisory department of the Huis voor Klokkenluiders:** the advisory department of the Huis referred to in Article 3a, paragraph 2, Whistleblower Protection Act (Wbk);
- j. **senior executive:** the body or person responsible for the day-to-day management of the employer's organisation, i.e. the Managing Director/CEO of NLR;
- k. **internal supervisory body:** the body within the employer's organisation that supervises the most senior executive, i.e. the NLR Supervisory Board;
- l. **Integrated Risk Manager (IRM):** the person who acts as the internal reporting point and process supervisor with regard to reporting and preventing harm;
- m. **investigators:** independent and objective investigators from the Huis voor Klokkenluiders;
- n. **external body:** the body which, in the reasonable opinion of the reporter, is the most appropriate body to which to make the external report of the suspected malpractice and/or infringement;
- o. **investigation department of the Huis voor Klokkenluiders:** the investigation department of the Huis referred to in Article 3a(3) of the Whistleblower Protection Act.

Article 2 Information, advice and support for the employee

1. An employee may consult the confidential adviser in confidence about suspected wrongdoing and/or infringement. The confidential adviser is not an internal reporting point for reporting suspected wrongdoing or infringement but provides information, advises and supports the reporter.
2. The employee may also request the advisory department of the Huis voor Klokkenluiders to provide information, advice and support regarding suspected wrongdoing and/or infringement.

Article 3 Internal reporting by an employee of the employer

1. An employee who suspects wrongdoing and/or infringement in the employer's organisation may report it to the IRM. With regard to this Whistleblowing Policy, the IRM has no accountability within NLR.
2. When it concerns a suspicion of wrongdoing and/or infringement by someone/or where they are involved and that person is not the CEO/CFO, the IRM submits the report to the CEO.
3. When it concerns a suspicion of wrongdoing and/or infringement by the CFO/CEO or where they are involved, the IRM may also make the report to the internal supervisory body. This is in accordance with the NLR authorisation matrix.
In that case, for 'Integrated Risk Manager' in this policy, read 'the internal supervisory body'.
4. When it concerns a suspicion of wrongdoing and/or infringement by the IRM or where he/ she is involved, the employee may also make the report to the internal supervisory body. In that case, in this policy for Integrated Risk Manager read 'the internal supervisory body'.

Article 4 Internal reporting by an employee of another organisation

1. An employee of another organisation who has come into contact with the employer's organisation through their work and who suspects wrongdoing and/or infringement within the employer's organisation may report it to the IRM. With regard to this Whistleblowing Policy, the IRM has no accountability obligation within NLR.
2. When it concerns a suspicion of wrongdoing and/or infringement by someone/or where they are involved and that person is not the CEO/CFO, the IRM submits the report to the CEO.

3. When it concerns a suspicion of wrongdoing and/or infringement by the CFO/CEO or where they are involved, the IRM may also make the report to the internal supervisory body. In that case, for 'Integrated Risk Manager' in this policy, read 'the internal supervisory body'.
4. When it concerns a suspicion of wrongdoing and/or infringement by the IRM or where he/ she is involved, the employee of another organisation may also make the report to the internal supervisory body. In that case, in this policy for Integrated Risk Manager read 'the internal supervisory body'.

Article 5 Protecting the reporter from harm

1. The employer will not subject the reporter and the persons assisting the reporter, such as the adviser, to any detrimental treatment in connection with reporting in good faith and properly a suspicion of wrongdoing and/or infringement of Union law to the employer, another organisation, or an external body as referred to in Article 15(3). This also applies to involved third parties, for example a colleague or family member connected to the reporter who may be subjected to detrimental treatment in their work.
2. Adverse action as referred to in paragraph 1 means in any case the taking of an adverse action, such as:
 - a. granting dismissal other than at their own request;
 - b. interim termination or non-renewal of temporary employment;
 - c. Failure to convert temporary employment into permanent employment;
 - d. taking disciplinary action;
 - e. Imposing an investigation, speaking, workplace and/or contact ban on the reporter or colleagues of the reporter;
 - f. the imposed appointment to another position;
 - g. extending or limiting the reporter's duties other than at their own request;
 - h. moving or transferring the reporter, other than at their own request;
 - i. refusing a request to move or transfer the reporter;
 - j. changing the workplace or refusing a request to do so;
 - k. withholding salary increases, incidental pay, bonuses, or awards;
 - l. withholding promotion opportunities;
 - m. not accepting a sick report, or leaving the employee registered as sick;
 - n. rejecting a leave application;
 - o. Granting leave other than at own request;
 - p. inclusion of any document related to this report in the reporter's personnel file.
3. There is also detrimental treatment as referred to in paragraph 1 if a reasonable ground exists to hold the reporter accountable for their performance or to take a detrimental measure as referred to in paragraph 2 against them, but the measure taken by the employer is not in reasonable proportion to that ground.
4. If the employer proceeds to subject the reporter to a detrimental measure as referred to in paragraph 2 within a foreseeable time after making a report, the employer shall explain why they consider this measure necessary and that this measure is not connected with the reporting of a suspicion of wrongdoing in good faith and properly and/or infringement of Union law.
5. The employer shall ensure that managers and colleagues of the reporter refrain from subjecting them to any form of detrimental treatment in connection with the reporting in good faith and properly of a suspicion of wrongdoing and/or infringement, which interferes with the reporter's professional or personal functioning. This includes at least:
 - a. Bullying, ignoring and excluding the reporter;
 - b. Making unsubstantiated or disproportionate accusations about the reporter's performance;
 - c. The actual imposition of an investigation, speaking, workplace and/or contact ban on the reporter or colleagues of the reporter, in whatever manner formulated;
 - d. Intimidating the reporter by threatening them with certain actions or behaviour if they follow through with their report.
6. The employer will address employees who are guilty of harming the reporter and may impose a warning or disciplinary action on them.

Article 6. Reversal of burden of proof - immunity from legal proceedings

1. In the event that legal proceedings are taken, the employer must prove that the reporter has not been subjected to detrimental treatment, if the reporter claims to have been harmed because of their report.
2. Reporter cannot be held liable for defamation, disclosure of trade secrets or breach of copyright or the duty of confidentiality if reporter legitimately believed that this was necessary to disclose wrongdoing or infringement of Union law.

Article 7. Preventing harm to the reporter

1. The IRM discusses without delay, together with the reporter, what risks of harm are present, how those risks can be reduced and what the employee can do if they believe that they have been subjected to detrimental treatment. The IRM shall provide a written record of this, and submit this record to the reporter for approval and signature. The reporter will receive a copy of this.
If the reporter believes that harm has been done, they may discuss this with the confidential adviser or the Huis voor Klokkenluiders without delay. The confidential adviser or the Huis voor Klokkenluiders and the reporter *also discuss* what measures can be taken to prevent harm.

Article 8. Protection of other persons involved from harm

1. The employer will not subject the confidential adviser to detrimental treatment for performing the duties described in this policy.
2. The employer will not subject the IRM to detrimental treatment for performing the duties described in this policy.
3. The employer will not subject the adviser to detrimental treatment for performing the duties described in this policy.
4. The employer will not subject an employee who is heard by investigators to detrimental treatment in connection with making a statement in good faith.
5. The employer will not subject an employee to detrimental treatment in connection with the provision by them of documents to the investigators which, in their reasonable judgment, are relevant to the investigation.
6. Article 5 paragraphs 2 to 6 shall apply mutatis mutandis to the detrimental treatment of the persons referred to in paragraphs 1 to 6.

Article 9. Confidential treatment of the report and the identity of the reporter

1. The employer shall ensure that the information on the report is kept in such a way that it is physically and digitally accessible only to those involved in handling this report.
2. All those involved in handling a report shall not disclose the identity of the reporter without the reporter's express written consent and shall treat information about the report confidentially.

Article 10. Recording, forwarding and acknowledging receipt of the internal report

1. If the employee makes the report of suspected wrongdoing and/or infringement orally to the IRM or provides a written report with an oral explanation, the IRM, in consultation with the reporter, shall ensure that this is recorded in writing, and shall submit that record to the reporter for approval and signature. The reporter will receive a copy of this.
2. If the employee reports a suspicion of wrongdoing and/or infringement orally through the external competent authority, the authorities listed at the bottom of page 6, or provides a written report with an oral explanation, this authority, in consultation with the reporter, provides a written record of this, and submits this record to the reporter for approval and signature. The reporter will receive a copy of this.
3. If the reporter or the IRM have a reasonable suspicion that the CEO and/or CFO, is involved in the suspected wrongdoing or infringement, the IRM shall forward the report to the internal supervisory body within the employer's organisation without delay. In that case, in this policy 'the IRM' should be further read as 'the internal supervisory body'.

4. The IRM shall promptly send confirmation to the reporter that the report has been received. The acknowledgement of receipt shall include at least an objective description of the report, the date it was received and a copy of the report.

Article 11. Handling the internal report by the employer

1. The IRM, before deciding to initiate an investigation by the investigators chosen by the reporter and IRM, tests whether the reported suspicion of wrongdoing and/or infringement:
 - a. is based on reasonable grounds, or
 - b. it is clear in advance that the reported incident does not concern a suspicion of wrongdoing and/or infringement of Union law;
2. If the IRM decides not to instruct the investigators to investigate, it will inform the reporter in writing within two weeks of the internal report. This also indicates the grounds on which the IRM considers that the suspicion is not based on reasonable grounds, or that a priori it is clear that the reported incident does not relate to suspected wrongdoing and/or infringement.
3. If the reporter believes that the decision not to investigate is insufficiently substantiated, then the reporter may still make an external report, see Article 15.
4. The IRM shall assign the investigation to investigators who are independent and impartial, and in any case shall not have the investigation conducted by persons who may be or have been involved in the suspected wrongdoing and/or infringement.
5. The IRM shall promptly inform the reporter in writing that an investigation has been launched and by whom the investigation is being conducted. In doing so, the IRM will send the reporter a copy of the investigation order, unless there are serious objections.
6. The IRM shall inform the persons to whom a report relates about the report and about informing an external body as referred to in paragraph 4, unless the investigative or enforcement interest may be prejudiced as a result.

"Are you making a report within the organisation? Then you are entitled to:

- *acknowledgement of receipt within 7 days;*
 - *information on follow-up steps within 3 months of receipt;*
 - *duty of confidentiality: your identity should not be disclosed without your consent;*
 - *protection of your personal data;*
 - *protection from detrimental treatment."*
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Article 12. Conducting the investigation

1. The investigators shall give the reporter an opportunity to be heard. The investigators shall ensure a written record of this, and submit this record to the reporter for approval and signature. The reporter will receive a copy of this.
2. The investigators can also hear others. The investigators shall ensure a written record of this, and shall submit this record to the person heard for approval and signature. The person heard will receive a copy of this.
3. Subject to the applicable security measures within the organisation and within the frameworks of the applicable laws and regulations relating to defence-sensitive information, the investigators may, within the employer's organisation, inspect and request access to all documents they reasonably consider necessary to conduct the investigation.
4. Employees may, subject to the applicable measures mentioned in paragraph 3, provide the investigators with any documents which they may reasonably deem necessary for the investigators to see in the context of the investigation.
5. The investigators draw up a draft investigation report and give the reporter the opportunity to comment on it, unless there are serious objections.
6. The investigators then finalise the investigation report and present it to the client. They will send a copy of this to the reporter, unless there are serious objections.

Article 13. Position of the employer

1. Within eight weeks of the report, the IRM informs the reporter in writing of the substantive position regarding the reported suspicion of wrongdoing and/or infringement. This will also indicate what steps the report led to.
2. If it becomes clear that the opinion cannot be given within the time limit, the IRM will inform the reporter in writing. This will include the deadline by which the reporter can expect to receive the opinion. Employee is entitled to be informed about the next steps within the reasonable period of three (3) months.
3. The persons to whom the report relates shall be informed in the same way as the reporter under paragraphs 1 to 3, unless this may harm the investigative interest.

Article 14. Adversarial process relating to investigation report and position of employer

1. The employer gives the reporter an opportunity to respond to the investigation report and the employer's position.
2. If, in response to the investigation report or the employer's position, the reporter indicates, in a substantiated manner, that the suspicion of an infringement and/or wrongdoing was not actually or properly investigated, or that the investigation report or the employer's position contains substantial inaccuracies, the employer responds to this in substance and, if necessary, institutes a new or additional investigation. To this new or additional examination, Articles 11 to 14 shall apply mutatis mutandis.

Article 15. External notification

1. Making an internal report of suspected wrongdoing and/or infringement is recommended. The reporter can make the report directly to an external organisation.
2. The reporter may immediately make an external report of suspected wrongdoing and/or infringement of Union law when, for example, it arises from any statutory provision or :
 - a. acute danger, where a serious and urgent social interest requires immediate external reporting;
 - b. a reasonable suspicion that senior management and/or internal supervision within the employer's organisation is involved in the suspected wrongdoing;
 - c. a situation in which the reporter may reasonably fear countermeasures in connection with making an internal report;
 - d. a clearly identifiable threat of misappropriation or destruction of evidence;
 - e. a previous report in accordance with the procedure of the same wrongdoing, which did not eliminate the wrongdoing;
 - f. A duty of immediate external reporting.
3. The reporter may make the external report to an external body that, in the reporter's reasonable opinion, is most appropriate. External body means in any case:
 - a. A body charged with the investigation of criminal offences;
 - b. a body responsible for monitoring compliance with the provisions of or under any statutory provision;
 - c. another authorised body to which the suspicion of wrongdoing can be reported, including the Huis voor Klokkenluiders investigation department.

"Under the Whistleblower Protection Act, organisations designated as competent include the following authorities designated:

- *Huis voor Klokkenluiders;*
 - *Consumer & Market Authority;*
 - *Financial Markets Authority;*
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Article 16. Internal and external investigations into detrimental treatment to the reporter

1. The reporter who believes that they have been subjected to detrimental treatment in connection with making a report of suspected wrongdoing and/or infringement, may request the IRM to investigate how they are treated within the organisation.
2. Articles 11 to 14 shall apply mutatis mutandis.
3. Paragraphs 1 and 2 shall apply mutatis mutandis to the persons referred to in Article 8 paragraphs 1 to 5.
4. The reporter themselves may also directly request the investigation department of the Huis voor Klokkenluiders to conduct an investigation into how the employer behaved towards them in response to the report of suspected wrongdoing and/or infringement.

Article 17. Publication, reporting and evaluation

1. The senior manager shall ensure that this policy are published on the Cockpit and made publicly available on NLR's - externally accessible - website.
2. Every year, but only if a report has been made in that year, the most senior manager shall draw up a completely anonymous report on how the reporting of suspicions of abuse and/or infringements and the implementation of this policy have been handled. This completely anonymous report includes at least:
 - a. information on the policy followed in the past year on dealing with suspected malpractice and infringements;
 - b. information on the number of reports and an indication of the nature of the reports, the results of the investigations and the employer's positions;
 - c. general information on the experience of countering detrimental treatment of the reporter;
 - d. information on the number of requests for investigations of detrimental treatment in connection with the reporting of suspected wrongdoing and an indication of the outcome of the investigations and the employer's views.
3. The senior manager sends the draft report referred to in the previous paragraph to the Works Council for discussion, after which it is discussed anonymously in a consultation meeting with the Works Council.
4. The senior manager shall give the Works Council the opportunity to express its opinion on the policy on handling the reporting of suspected abuse and/or infringements, the implementation of this policy and the reporting. The senior manager shall ensure the incorporation of the Works Council's position in the report, and submit this incorporation to the Works Council for approval.

Article 18. Entry into force and repeal of current policy

1. This policy will enter into force on **20 November 2023**
2. This policy shall be referred to as the **NLR Whistleblowing Policy**