



2026 WHISTLEBLOWER POLICY

ESPRIT EDUCATIONAL FOUNDATION (ONDERWIJSSTICHTING
ESPRIT)

Amsterdam, approved by the Joint Participation Council on 10 March 2026 and
confirmed by the Executive Board on 16 March 2026.

Preamble

These rules of conduct for suspicions of misconduct or a breach of Union law at Esprit Schools describe the procedures (Whistleblower Protection Act, Article 2 paragraph 1) to be followed in case of a reasonable suspicion of misconduct or a breach of Union law.

A safe working and reporting climate is essential. Everyone should feel free to report suspected misconduct. This promotes a pleasant, ethical work environment. The Whistleblower Protection Act therefore obliges all employers with more than 50 employees to have a procedure for reporting misconduct in place. The Act concerns people who are in a working relationship to Esprit Schools. Such a procedure provides clarity on the requirements for due care and information on the protection of a person making a report or others supporting that person against retaliation in accordance with the Whistleblower Protection Act. The existence of this procedure confirms that reporting misconduct or a breach is seen as helping to improve the organisation's functioning and that reports shall be taken seriously.

Pupils and their legal representatives

The Whistleblower Protection Act entitles reporting persons, or whistleblowers, to protection. Under this law, a whistleblower is someone who reports suspected misconduct in the context of work-related activities. According to the present Whistleblower Policy, a whistleblower may also be a pupil enrolled at one of the schools belonging to Esprit Schools or their legal representative, such as a parent. The Secondary Education Council believes that pupils and their parents should be given the opportunity to report misconduct or a breach of Union law as well. In support of these views the Secondary Education Council has established a committee, the Committee for Reports of Misconduct or a Breach of Union Law, as referred to in Article 5 of this policy. Esprit Schools is affiliated with the Committee for Reports of Misconduct or a Breach of Union Law.

Contents

Preamble	1
Article 1A: Definitions	3
Article 1B: Aim of Whistleblower Protection Act and reporting procedure	4
Article 2: Information, advice and support	5
Article 3: Internal report	5
Article 4: External report	6
Article 5: Committee for Reports of Misconduct or a Breach of Union Law	7
Article 6: Admissibility	7
Article 7: Investigation	7
Article 8: Advisory report	8
Article 9: Position	8
Article 10: Legal protection	9
Article 11: Publication of the policy	9
Article 12: Other provisions	9

Article 1A: Definitions

In this policy, the following terms are defined as follows:

- a) *Person supporting a whistleblower*: An expert natural person or legal entity advising a whistleblower in a work-related context and whose advice is confidential.
- b) *Whistleblower*: A person enrolled as a pupil at one of the schools belonging to Esprit Schools, their legal representative or a natural person who reports or discloses suspected misconduct in the context of their work-related activities
- c) *External report*: A report that is not made internally within the organisation, but to an independent competent authority such as the Whistleblowers Authority ('Huis voor Klokkenuiders') or to a supervisory body such as the Data Protection Authority as listed in Article 4(3)
- d) *Internal report*: A report of suspected misconduct to or within the organisation itself
- e) *Committee*: The Committee for Reports of Misconduct or a Breach of Union Law of the Foundation for Educational Disputes ('Stichting Onderwijsgeschillen'), as referred to in Article 5, which is only open to pupils and their legal representatives
- f) *Whistleblowers Authority*: The Whistleblowers Authority (Huis voor Klokkenuiders) as referred to in Article 3 of the Whistleblower Protection Act (Bulletin of Acts and Decrees 2016, nos. 147 and 148), which is open to employees and persons who perform activities for an organisation in a work-related context
- g) *Competent authority*: The competent authority as referred to in the Secondary Education Act 2020; the Esprit Schools Executive Board, hereinafter referred to as the Executive Board
- h) *Report*: A report of suspected misconduct
- i) *Supervisory body*: The internal supervisory body as referred to in the Secondary Education Act 2020; the Esprit Schools Supervisory Board, hereinafter referred to as the Supervisory Board
- j) *Confidential counsellor*: A neutral person who provides a safe space for confidential discussion of work-related issues or complaints. Whistleblowers can also turn to the confidential counsellor in case of concerns of suspected misconduct.
- k) *Misconduct*:
 1. An actual or potential violation of Union law, or
 2. An act or omission that affects the public interest:
 - 1°. A breach or potential breach of a statutory provision or internal rules that impose specific obligations and have been established by an employer under a statutory provision, or

2°. A danger to public health, the safety of individuals, the degradation of the environment, or the proper functioning of public services or an enterprise due to an improper act or omission

The public interest is, in any case, deemed to be at stake if the act or omission affects more than just personal interests and involves either a pattern or structural issue, or if the act or omission is serious or extensive in nature.

- l) *Suspicion of misconduct or a breach of Union law*: A whistleblower's belief that there is an indication of misconduct at the organisation where they work or have worked, or at another organisation with which they came into contact through their work, or where they are enrolled as a pupil or act as the legal representative of those pupils, provided the suspicion is based on reasonable grounds arising from knowledge acquired by the whistleblower at the organisation or through their work at another organisation
- m) *Breach of Union law*: An act or omission that:
 - a. is unlawful and relates to Union acts and policy areas falling within the material scope as referred to in Article 2 of EU Directive 2019/1937, or
 - b. undermines the aim or application of the rules set out in Union acts and policy areas falling within the material scope as referred to in Article 2 of EU Directive 2019/1937.
- n) *Work-related context*: Current or previous work-related activities in the public or private sector which, irrespective of the nature of these activities, can provide access to information about misconduct or a breach of Union law and where reporting such information could result in retaliation.
- o) *Employee*: A person who has performed or is performing work under an employment contract governed by civil law, or who has performed or is performing work according to another working relationship.

Article 1B: Aim of Whistleblower Protection Act and reporting procedure

A safe working and reporting climate is essential. Everyone should feel free to report suspected misconduct. This promotes a pleasant, ethical work environment. The Whistleblower Protection Act obliges all employers with more than 50 employees to have a procedure for reporting misconduct in place.

Article 2: Information, advice and support

1. A whistleblower may be supported by others and consult these persons in confidence regarding a suspicion of misconduct or a breach of Union law.
2. In accordance with paragraph 1, the whistleblower may request that a confidential counsellor provide them with information, advice or support regarding the suspected misconduct or a breach of Union law.
3. In accordance with paragraph 1, employees and persons carrying out activities for an organisation in a work-related context may appeal to the Whistleblowers Authority in its advisory role with, for example, a request for information, advice or support regarding the suspicion of misconduct or a breach of Union law.

Article 3: Internal report

1. A whistleblower may report a suspicion of misconduct or breach of Union law internally within Esprit:
 - a. to the Executive Board,
 - b. if the suspicion of misconduct relates to the Executive Board; to the Supervisory Board, or
 - c. to the external confidential counsellor:
vertrouwenspersonen@bezemer-schubad.nl.

A report to the external confidential counsellor may also be made in addition to the report to the Executive Board or its Supervisory Board.

2. If the whistleblower only reported the suspicion of misconduct or a breach of Union law to the confidential counsellor, the counsellor, with the whistleblower's explicit consent, shall notify the Executive Board or Supervisory Board of the report with an indication of the date of the report's receipt, by the means and at the time agreed with the whistleblower. The whistleblower's identity shall be kept secret and may only be disclosed with the whistleblower's explicit written consent.
3. The Executive Board or Supervisory Board enters a written record of the written or oral report along with the date of receipt in a special register,¹ signed for approval by

¹ The Executive Board or employer is obliged to maintain proper records of reports of misconduct or a breach. Data on a report may not be retained longer than necessary to meet legal obligations. If a phone call or other voice messaging system is used to make the report, it must be recorded as follows:

- By recording the call and storing this recording;
- By creating and storing an accurate written transcription of the call.

If the Executive Board or employer wishes to record the call, the whistleblower must give their consent beforehand. In case of a written transcript, the whistleblower must be given the opportunity to check this transcript, make corrections if necessary and approve the transcript.

the whistleblower or confidential counsellor, who receives a certified copy of the record.

4. The persons making and receiving a report of a suspicion of misconduct or a breach of Union law shall treat this report as confidential. No information shall be disclosed to others in or outside the organisation without the permission of the Executive Board or its Supervisory Board. During the provision of information, the whistleblower's identity shall not be disclosed and the information shall be provided in such a way that the whistleblower's anonymity is assured.
5. The Executive Board or its Supervisory Board shall confirm the report's receipt to the confidential counsellor and/or the whistleblower within seven calendar days.
6. The Executive Board shall launch an investigation into the reported suspicion of misconduct or a breach of Union law as soon as reasonably possible, except in the following cases:
 - a. The report is not based on reasonable grounds.
 - b. It is clearly apparent that the report does not relate to a suspicion of misconduct or a breach of Union law as referred to in this policy.
7. If the Executive Board decides not to launch an investigation, it shall notify the reporting person of its decision in writing within two weeks of the internal report's submission. This shall be a reasoned decision.
8. If the Executive Board declares the report admissible, it shall inform the whistleblower of its position on the reported suspicion of misconduct or a breach of Union law within eight weeks of the report's receipt. This shall include an indication of any actions taken or to be taken in response to the report.
9. If it becomes clear that the Executive Board cannot determine its position within the deadline specified in paragraph 8, it shall notify the reporting person in writing. This shall include an indication of the term within which the whistleblower may expect to be informed of the Board's position. The Executive Board shall provide the whistleblower with information on the report's assessment and any follow-up taken or to be taken, if applicable, within three months of confirming receipt.

Article 4: External report

1. If a whistleblower does not want to make an internal report to the Executive Board or Supervisory Board, they also have the option to make an external report directly. Pupils and their legal representatives can only make such external reports to the

- Committee for Reports of Misconduct or a Breach of Union Law as referred to in paragraph 3 under j and Article 5.
2. After making an internal report, a whistleblower may make an external report as well under the following conditions:
 - a. The whistleblower disagrees with the Executive Board's decision or position, as referred to in Article 3 paragraph 7 or 8 respectively, and believes that the suspicion or breach of Union law is being disregarded in error.
 - b. The whistleblower was not informed of a position within the deadline as referred to in Article 3 paragraph 8 or paragraph 9 respectively.
 3. The whistleblower may make the report to the most appropriate external institution in the whistleblower's reasonable opinion. External institutions may be deemed to include at least the following bodies:
 - a. The Dutch Whistleblowers Authority (Huis voor Klokkenuiders, HvK)
 - b. The Netherlands Authority for Consumers and Markets (Autoriteit Consument en Markt, ACM)
 - c. The Dutch Authority for the Financial Markets (Autoriteit Financiële Markten, AFM)
 - d. The Dutch Central Bank (De Nederlandsche Bank N.V., DNB)
 - e. The Dutch Health and Youth Care Inspectorate (Inspectie Gezondheidszorg en Jeugd, IGJ)
 - f. The Dutch Healthcare Authority (Nederlandse Zorgautoriteit, NZa)
 - g. The Dutch Authority for Nuclear Safety and Radiation Protection (Autoriteit Nucleaire Veiligheid en Stralingsbescherming, ANVS)
 - h. The Dutch Data Protection Authority (Autoriteit Persoonsgegevens, AP)
 - i. The Netherlands Food and Consumer Product Safety Authority (NVWA)
 - j. The Committee for Reports of Misconduct or a Breach of Union Law as referred to in Article 5
 4. If, in the whistleblower's reasonable opinion, public interest weighs more heavily than the institution's interest regarding confidentiality, the whistleblower may also make the report to an external third party which has the ability, in their reasonable opinion, to remedy the suspected misconduct or breach or to have it remedied, directly or indirectly.
 5. In case of a report to an external institution or to an external third party, the whistleblower shall practice due care and weigh the public interest against the institution's interests, seeking to avoid damaging the institution to the extent that such damage does not necessarily ensue from actions taken against the misconduct.

Article 5: Committee for Reports of Misconduct or a Breach of Union Law

1. There is a Committee for Reports of Misconduct or a Breach of Union Law ('Commissie melden van een misstand of inbreuk op het Unierecht'). This committee is responsible for investigating reports presented pursuant to Article 4 para 3 sub j and advising the Executive Board on such reports.
2. It undertakes these activities in accordance with the provisions of the applicable institutional rules from the 'Rules of conduct for suspicions of misconduct or a breach of Union law'. These documents are available for consultation at the website of Stichting Onderwijsgeschillen (Foundation for Educational Disputes).
3. The Committee is administered by Stichting Onderwijsgeschillen in Utrecht. Reports may be submitted through the Onderwijsgeschillen website: [Committee for Reports of Misconduct or a Breach of Union Law](#).

Article 6: Admissibility

1. The Committee is only authorised to investigate reports by a pupil or their legal representative relating to an organisation for which the Executive Board has declared the 'Rules of conduct for suspicions of misconduct or a breach of Union law' to be applicable.
2. The Committee shall declare a report inadmissible if, in the Committee's opinion:
 - a. There is no apparent indication of misconduct or a breach as referred to in this policy, or
 - b. The report was made by a person not authorised to do so according to this policy
3. If the Committee declares a report inadmissible, it shall inform the whistleblower, and, if the Executive Board was aware of the report, the Executive Board as well, of the inadmissibility in writing, stating the reasons.

Article 7: Investigation

1. In the course of its investigations regarding a report, the Committee is empowered to gather all information it deems necessary to formulate its recommendations. In principle, the Executive Board is obliged to provide the Committee with the requested information or assist in its acquisition. If the Executive Board cannot provide any or part of the requested information, the Committee shall be notified,

stating the reasons.

2. In aid of its investigations into a report, the Committee may hear at least the Executive Board.
3. If, due to the confidential nature of the information provided by the Executive Board, this information should not be disclosed outside of the Committee, the Committee shall be notified of this fact.
4. The Committee may also engage other experts to obtain the information it requires subject to the provisions of paragraph 5 of the present article.
5. The Executive Board shall reimburse Stichting Onderwijsgeschillen for costs incurred by the Committee up to a value of EUR 5,000 per report. Anticipated costs exceeding EUR 5,000 shall be presented to the relevant Executive Board for approval first.

Article 8: Advisory report

1. If a reported suspicion of misconduct or a breach of Union law is admissible, the Committee shall document its findings as soon as possible and within eight weeks of the report's receipt in the form of an advisory report addressed to the Executive Board or its Supervisory Board. The advisory report presents the Committee's opinion on the report's validity and contains recommendations to the Executive Board.
2. In special cases, this deadline may be extended and the Committee shall inform the whistleblower, the Executive Board and its Supervisory Board of the delay. The whistleblower must, however, be notified of the follow-up and any additional actions within three months of the confirmation of receipt.
3. To the extent necessary for the whistleblower's protection, the advisory report and its recommendations shall be presented to the reporting person, the Executive Board and its Supervisory Board in anonymised form and in accordance with the confidential nature of information provided to the Committee and the applicable legal provisions.

Article 9: Position

1. Within four weeks of receipt of the Committee's advisory report, the whistleblower, the Committee, possibly the confidential counsellor, and the person or persons suspected of misconduct or a breach of Union law shall be informed in writing by or on behalf of the Executive Board or its Supervisory Board of the Board's position on

the report. This shall include an indication of any actions taken or to be taken in response to the report.

2. If the Board cannot determine its position within four weeks, this term may be extended by up to four more weeks. The Executive Board or its Supervisory Board shall notify the whistleblower, the Committee and possibly the confidential counsellor of the delay in writing.

Article 10: Legal protection

1. For the provisions on legal protection, please refer to the entirety of Chapter 2a of the Whistleblower Protection Act.

Article 11: Publication of the policy

1. The Executive Board shall ensure that this policy may be consulted confidentially and publish it on the school organisation's website.
2. The Executive Board shall notify all interested parties of the means of implementation of the provisions of paragraph 1.

Article 12: Other provisions

1. This policy enters into force on 16 March 2026.
2. In cases not covered by this policy, the Executive Board shall decide.
3. This policy may be referred to as the 'Rules of conduct for suspicion of misconduct or a breach of Union law [name of Executive Board]'.

Adopted by the Executive Board in its meeting on 16 March 2026.