



New  
Energy  
Coalition

Drivers of Change

# Whistleblowing policy

**17** DEC  
GRONINGEN  
**2023**

**Integrity in  
practice**



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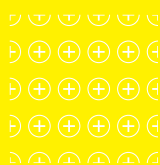


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# Preface

New Energy Coalition is a continuously growing network of knowledge institutions, companies, governments, and NGOs working together to accelerate the energy transition for a sustainable future. The energy transition is an indispensable link in this process. The task in the energy transition is large, complex, and global. Collaboration is the key to success in this. In our coalition, with some 150 partners and members, knowledge, experience, innovation, and willpower come together.

We believe it is important that everyone should be able to work in a safe and pleasant working environment, where everyone can be themselves. Also see our Code of Conduct and Gender Equality Policy for this.

Nevertheless, there may occasionally be situations where one does not feel safe or comfortable, or which you feel are not right. Should such a situation arise, we hope you will discuss it with your colleague, your manager, someone from HR, the management or, if you do not feel heard in the internal organisation, with the confidential advisor. If you cannot work it out together or cannot turn to one of these people, you can use this reporting procedure.

This reporting procedure is intended to give you the opportunity to report (suspected) work-related abuse or undesirable behaviour safely and without fear of being harmed. Where the text uses the masculine form, it should also be read as the feminine form.

## What can you report about?

You can file a report if you believe on reasonable grounds that any of the following situations exist, if they relate to New Energy Coalition's work.

### **Misconduct**

You can file a report when someone behaves in an undesirable way towards you or others through discrimination, aggression, violence, bullying or (sexual) harassment. Also see New Energy Coalition's Code of Conduct.

### **Malpractice**

You can file a report when there is malpractice. A malpractice may be a violation of legislation or a violation of New Energy Coalition's internal rules. However, the breach must be in the public interest. In addition, it can be a violation of Union law. These are the rules drawn up by the European Union that member states must comply with. Even if there is a danger of violation, you can already file a report.

The works council was involved in the creation of this regulation and agreed to it. If circumstances or changes in the law give rise to this, this regulation can be amended in consultation with the Works Council.

With this reporting procedure, we are working on ethics and integrity and making New Energy Coalition a safe and enjoyable workplace for everyone.

Together, we rise to the challenge.

**Marieke Abbink**

**Owen Huisman**

# 1. Terms and definitions

In these regulations, the following definitions shall apply:

**employee:** the person who performs or has performed work on the basis of an employment contract or a public law appointment, and the person who performs or has performed work for the employer otherwise than on the basis of employment.

**employer:** New Energy Coalition, which on the basis of an employment contract or a public law appointment provides or has provided work, or otherwise provides or has provided work;

**work-related context:** future, current or past work-related activities through which, regardless of the nature of that work, persons may obtain information about malpractice and in which those persons may suffer detriment if they were to report such information

**malpractice:** *a violation or risk of violation of Union law, or an act or omission involving the public interest in:*

*a violation or a risk of violation of a statutory provision or internal rules of an employer, or*

*a danger to public health, to the safety of persons, to damage to the environment or to the proper functioning of the public service or an undertaking as a result of an improper act or omission;*

*violation of Union law: act or omission that*

*is unlawful and relates to Union acts and policies falling within the material scope referred to in Article 2 of the Directive, or*

*undermines the purpose or application of the rules in the Union acts and policy areas falling within the material scope referred to in Article 2 of the Directive.*

*Directive: Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (OJ 2019, L 305)*

**suspicion of malpractice:** a reporter's suspicion that within the organisation in which he works or has worked or at another organisation - if he has come into contact with that organisation through his work - there is (imminent) malpractice. This suspicion must be based on reasonable grounds, arising from the reporter's knowledge gained at his employer or through his work at another organisation.

**suspicion of an irregularity:** a suspicion, based on reasonable grounds, of a deficiency or injustice of a general, operational, or financial nature that occurs under the responsibility of the organisation and is of such seriousness that it falls outside the regular work processes and exceeds the responsibility of the immediate manager;

**information about a breach:** information, including reasonable suspicions, about factual or potential breaches of Union law which have taken place or are highly 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 his work, as well as about attempts to conceal such breaches;

## 2. Information, advice, and support for the employee

An employee may request information, advice and support regarding (the suspicion of) an irregularity, malpractice, or a breach of EU law in confidence from New Energy Coalition's confidential advisor. Contact details confidential advisor; Marjon van Blanken - marjon.van.blanken@arbond.nl or by phone 0800-0204204.

An employee can consult an advisor with a duty of confidentiality in confidence about a suspicion of an irregularity, wrongdoing, or a violation of EU law. The use of an adviser is at the employee's own expense.

The employee may also request the advisory department of the Dutch House for Whistleblowers (Huis voor Klokkenluiders) for information, advice, and support regarding the suspicion of an irregularity, malpractice, or a violation of EU law. The employee can obtain this advice free of charge from the House for Whistleblowers. [www.huisvoorklokkenluiders.nl](http://www.huisvoorklokkenluiders.nl).

### 3. Internal report by an employee of the employer

An employee with a suspicion of an irregularity, malpractice, or breach of EU law within his employer's organisation may report it to any manager who is hierarchically higher than him within the organisation. If the employee has a reasonable suspicion that the highest manager is involved in the suspected malpractice, breach, or irregularity, he may also make the report to the chairman of the Supervisory Board of New Energy Coalition. In that case, in these regulations, instead of 'the most senior executive', 'the internal supervisory body' should be read. The chairman of the Supervisory Board, who can be reached at [meldrvt@newenergycoalition.org](mailto:meldrvt@newenergycoalition.org).

The employee may also report the suspicion of an irregularity, malpractice, or breach of EU law within his employer's organisation through New Energy Coalition's confidential advisor (for contact details see article 2). The confidential advisor forwards the report, in consultation with the employee, to a manager as referred to in the previous paragraph.

The report may be made in writing, orally by telephone or other voice messaging systems or, at the request of the reporter, within a reasonable time by means of an interview at a location. The employee may also make a report anonymously.

### 4. Internal report by an employee of another organisation

An employee of another organisation who has come into contact with the employer's organisation through his work, and who suspects an irregularity, malpractice, or breach within the employer's organisation, may report this to any manager within the employer's organisation who holds an equal or higher position than him hierarchically.

If the employee has a reasonable suspicion that the highest manager is involved in the suspected malpractice, breach or irregularity, he may also make the report to the internal supervisory body via [meldrvt@newenergycoalition.org](mailto:meldrvt@newenergycoalition.org).

The employee of another organisation may also report the suspicion of malpractice, breach, or irregularity within his employer's organisation through the confidential advisor (for contact details see article 2a). The confidential advisor forwards the report, in consultation with the employee, to a manager.

The report may be made in writing, orally by telephone or other voice message systems or, at the request of the reporter, within a reasonable time by means of an interview at a location. Conversation recordings may be made only with the consent of the reporter. The employee may also make a report anonymously.

### 5. Reporting to a competent authority

A reporter with a suspicion of malpractice or breach within his employer's organisation may also report this directly to the competent authority. This article does not apply to a suspicion of an irregularity: only internal reporting is possible for this.

Competent authorities are:

- the Consumer and Market Authority ("Autoriteit Consument en Markt", ACM);
- the Financial Markets Authority ("Autoriteit Financiële Markten", AFM);
- the Personal Data Authority ("Autoriteit persoonsgegevens", AP);
- The Dutch Central Bank ("De Nederlandsche Bank", DNB);
- the House of Whistleblowers ("Huis voor Klokkenluiders");

The report may be made in writing, orally via telephone or other voice messaging systems or, at the request of the reporting party, within a reasonable time by means of an interview at a location. The employee may also make a report anonymously.

## 6. Protection of the reporter from detriment

The employer must protect the reporter from detriment.

A reporter may also not be disadvantaged during and after disclosure of a suspected irregularity, malpractice, or breach of EU law, provided that:

*the reporter has reasonable grounds to believe that the reported information is correct at the time of disclosure;*

*the notifier has made a report prior to the disclosure:*

- to the employer and a competent authority or an administrative body, department, or other competent body; or,
- directly to a competent authority or an administrative body, department, or other competent body; or if,
- the reporter has reasonable grounds, based on the information, to believe that the investigation is not progressing sufficiently.

A reporter may also not be disadvantaged during and after disclosure of a suspicion of an irregularity, malpractice, or a breach of EU law, if the reporter has reasonable grounds to believe that:

the malpractice may pose an imminent or real danger to the public interest;

there is a risk of detriment if reported to a competent authority or other competent body; or,

the malpractice is unlikely to be effectively remedied.

Detriment as referred to in Article 6 means in any case the taking of a detrimental measure, such as:

dismissal or suspension;

a fine as referred to in Section 650 of Book 7 of the Dutch Civil Code (Burgerlijk Wetboek);

demotion;

withholding of promotion; a negative assessment

a written reprimand;

transfer to another establishment;

discrimination;

harassment, bullying or exclusion;

defamation or slander;

premature termination of an agreement to provide goods or services; and,

revocation of a licence.

Detriment also exists if there are reasonable grounds to address the reporter about his functioning or to take a detrimental measure as referred to in Article 6 against him, but the measure taken by the employer is not in reasonable proportion to his functioning or violation of the rules.

If a reporter is detrimentally affected during and after the handling of a report, or after disclosure of a suspicion of an irregularity, malpractice, or a breach of EU law, it is presumed that the detriment is the result of the report or disclosure. The employer may provide evidence to the contrary.

The employer shall ensure that managers and colleagues of the reporter refrain from any form of detriment in connection with the reporting in good faith and properly reporting a suspicion of an irregularity, malpractice or a breach of EU law that hinders the reporter's professional or personal functioning. This includes in any case:

- bullying, ignoring and excluding the reporter;
- making unsubstantiated or disproportionate accusations regarding the performance of the reporter;
- effectively imposing an investigation, speaking, workplace and/or contact ban on the reporter or colleagues of the reporter, in whatever manner formulated;
- intimidating the reporter by threatening him with certain measures or behaviour if he follows through with his report.

The employer will address employees guilty of detriment and may impose a warning or other disciplinary measure on them.

## 7. Countering detriment to the reporter

The most senior manager shall appoint a contact person as soon as possible after receiving the report - in consultation with the reporter - with a view to preventing detriment to the reporter. The contact person discusses as soon as possible, together with the reporter, what risks of detriment are present, how these risks can be reduced and what the employee can do if he is of the opinion that detriment has occurred. The contact person shall ensure that this is established in writing and shall submit this record to the reporter for approval and signature. The reporter receives a copy of this.

If the reporter is of the opinion that he or she has suffered detriment, he or she can discuss this with the contact person. The contact person and the reporter also discuss what measures can be taken to prevent detriment. The contact person ensures a written record of this and submits this record to the reporter for approval and signature. The contact person forwards the report to the most senior manager as soon as possible. The reporter receives a copy of this.

The most senior manager shall ensure that any measures necessary to prevent detriment are taken.

## 8. Protection of other stakeholders from detriment

The employer will not disadvantage the confidential advisor, contact person, involved third parties, consultant and investigators employed by the employer for performing the duties described in these regulations.

The employer will not disadvantage an employee heard by the investigators in connection with making a statement in good faith.

The employer shall not disadvantage an employee in connection with the provision by him to the investigators of documents which in his reasonable opinion are relevant to the investigation.

## 9. Confidential treatment of the report and the identity of the reporter and other stakeholders

All those involved in dealing with a report shall not disclose the identity of the reporter and others involved without the reporter's express written consent and shall treat information about the report confidentially.



If the suspicion of an irregularity, malpractice or breach of EU law has been reported through the confidential advisor and the reporter has not given his/her consent to disclose his/her identity, all correspondence about the report shall be sent to the confidential advisor and the confidential advisor shall forward it to the reporter as soon as possible.

All those involved in handling a report shall also not disclose the identity of the third party and advisor involved without their explicit written consent.

## 10. Documenting, forwarding, and acknowledging receipt of the internal report

If the employee makes the report of a suspicion of an irregularity, malpractice, or breach of EU law orally to a manager or provides a written report with an oral explanation, this manager, in consultation with the reporter, ensures a written record of this, and submits this record to the reporter for approval and signature. The reporter receives a copy of this.

If the employee reports a suspicion of an irregularity, malpractice, or a breach of EU law orally via the confidential adviser, or provides a written report with an oral explanation, this confidential adviser, in consultation with the reporter, sees to this in writing and submits this record to the reporter for approval and signature. The reporter receives a copy of this.

The manager to whom the report is made shall forward the report immediately to the most senior manager within the employer's organisation.

If the reporter or the manager to whom the report is made has a reasonable suspicion that the most senior manager is involved in the suspected malpractice or irregularity, the manager forwards the report immediately to the internal supervisory body (Supervisory Board). In that case, 'the most senior manager' in these regulations should be read as 'the internal supervisory body'.

The most senior manager sends the reporter an acknowledgement of receipt of the report without delay, but no later than seven days. The confirmation of receipt shall include at least an objective description of the report, the date on which it was received and a copy of the report. The most senior manager sends the reporter information on the follow-up steps no later than three months after the confirmation of receipt.

The employer registers a report upon receipt in a register set up for this purpose. The details of a report in the register are destroyed when they are no longer necessary to meet the requirements of the Whistleblowers Protection Act (*Wet bescherming klokkenluiders* in Dutch), or other requirements laid down by or pursuant to law or Union law.

## 11. Handling of the internal report by the employer

The most senior manager shall investigate the reported suspicion of an irregularity, malpractice, or breach of EU law, unless:

*the suspicion is not based on reasonable grounds, or  
it is clear beforehand that the reported suspicion does not relate to a suspicion of malpractice, breach, or irregularity.*

If the most senior manager decides not to investigate, he will inform the reporter of this in writing within two weeks of the internal report. This will also indicate the grounds on which the most senior executive considers that the suspicion is not based on reasonable grounds, or that it is clear in advance that the reported report does not concern a suspicion of an irregularity, malpractice, or a breach of EU law.

The most senior manager decides whether a competent authority must be informed of the internal report of a suspicion of malpractice. Reports are only sent to other authorities with the explicit consent

of the reporter. If the employer notifies a competent authority, the most senior manager sends the reporter a copy of this, unless there are serious objections.

The most senior manager assigns the investigation to investigators (this may be internal or external) who are independent and impartial, and in any case does not have the investigation conducted by persons who may be or have been involved in the suspected malpractice or irregularity.

The most senior manager informs the reporter as soon as possible in writing that an investigation has been launched and by whom the investigation will be conducted. The most senior manager shall send the reporter a copy of the terms of reference of the investigation for approval unless there are serious objections.

The most senior manager shall inform the persons to whom a report refers of the report and of informing a competent authority, unless this may harm the interests of the investigation or enforcement.

## 12. Conducting the investigation

The investigators shall give the reporter an opportunity to be heard. The investigators make a written record of this and submit this record to the reporter for approval and signature. The reporter receives a copy.

The investigators may also hear others. The investigators make a written record of this and submit it to the person heard for approval and signature. The person who was heard receives a copy of this.

The investigators may inspect and request all documents within the employer's organisation that they deem reasonably necessary to conduct the investigation.

Employees may provide the investigators with any documents that they reasonably deem necessary for the investigators to see in the context of the investigation.

The investigators draw up a draft investigation report and give the reporter the opportunity to comment on it, unless there are serious objections.

The investigators then adopt the investigation report. They send the reporter a copy unless there are serious objections.

Trade secrets received as part of the report may not be used for any purpose other than following up the report.

## 13. Position of the employer

Within eight weeks of the report, the most senior manager informs the reporter in writing of the substantive position regarding the reported suspicion of an irregularity, malpractice, or breach of EU law. This will also indicate what steps the report has led to.

If it becomes clear that the position cannot be given within the set term, the most senior manager informs the reporter of this in writing. This will include an indication of the period within which the reporter can expect to receive the opinion. If this makes the total deadline more than 12 weeks, it will also state why a longer period is necessary.

After completion of the investigation, the most senior manager decides whether an external body must be informed of the internal report of a suspicion of malpractice or breach and of the investigation report and the employer's position. If the employer informs an external body, he will send the reporter a copy of this, unless there are serious objections.

The persons to whom the report relates are informed in the same way as the reporter, unless the investigation or enforcement interest may be harmed as a result.

## 14. Due process regarding investigation report and employer's position

The employer shall give the reporter the opportunity to respond to the investigation report and the employer's position.

If, in response to the investigation report or the employer's standpoint, the reporter states, in a substantiated manner, that the suspicion of an irregularity, malpractice or a breach of EU law was not actually or properly investigated or that the investigation report or the employer's standpoint contains substantial inaccuracies, the employer responds to this in terms of content and, if necessary, institutes a new or additional investigation.

If the employer notifies or has notified an external body, it also sends the reporter's aforementioned response to the investigation report and the employer's position to that external body. The reporter receives a copy of this.

## 15. Internal and external investigations into detriment to the reporter

The reporter or stakeholders in these regulations who believe there has been detriment in connection with the reporting of a suspicion of an irregularity, malpractice or breach may request the most senior manager to conduct an investigation into how the reporter is treated within the organisation.

The reporter may also request the investigation department of the House for Whistleblowers (Huis voor Klokkenuiders) to conduct an investigation into how the employer has behaved towards him, following the report of a suspicion of an irregularity, malpractice, or breach.

## 16. Publication, reporting and evaluation

The management of New Energy Coalition shall ensure that these regulations are published on the intranet and made public on the employer's website.

It shall also draw up an annual report on the policy regarding the handling of reporting suspicions of irregularities, malpractice or breaches of EU law and the implementation of these regulations.

This report shall in any case contain:

information on the policy regarding the handling of suspicions of malpractices, breaches and irregularities in the past year and the policy to be pursued in the coming year;  
information on the number of reports and an indication of the nature of the reports, the results of the investigations and the employer's views;  
general information on the experiences with countering detriment to the reporter; information on the number of requests for investigations into detriment in connection with reporting suspected malpractice and an indication of the outcomes of the investigations and the employer's views.

The management sends the draft report to the works council for discussion, after which it is discussed in a consultation meeting with the works council.

The management shall give the works council the opportunity to express its opinion on the policy on dealing with suspected malpractices, breaches and irregularities, the implementation of this regulation and the reporting. The management shall ensure that the position of the works council is incorporated in the reporting and shall submit this processing to the works council for approval.

## 17. Coming into effect of regulation

These regulations shall come into effect on December 17th, 2023.

These regulations shall be cited as the regulations for dealing with the reporting of suspected irregularities, malpractice, or breaches of EU law.

