

### Definition

- **SKN Affiliated Person** is anyone officially affiliated with Stichting Kinderpostzegels Nederland (hereafter SKN): it refers to all full time and part time staff members, board members, volunteers, interns, vendors, consultants or independent contractors, and any other person who is officially contracted to represent SKN.

*Affiliated Persons are expected to **comply** with the principles and requirements specified in this policy.*

- **SKN Associated Person** is anyone not officially affiliated with SKN who may however be associated or perceived to be associated with SKN: it refers to community partners (including animators, catalysts and the like); partner organizations and their employees, volunteers or interns; sub-contractors; investors; guests; or any other person who is perceived to be associated with SKN.

*Associated Persons are expected to **act in accordance** with the principles and requirements specified in this policy*

### General

SKN requires all Affiliated and Associated Persons to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. All must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

### Reporting Responsibility

Any SKN Affiliated Person who has engaged in, or who reasonably suspects any SKN Affiliated or Associated Person of engaging in, any violation of the law, regulations or ethical standards as taken up in the Code of Conduct, must report such activity as soon as possible.

### No Retaliation

No SKN Affiliated or Associated Person who in good faith reports a violation shall suffer harassment, retaliation, or adverse employment consequence. Any SKN Affiliated or Associated Person who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or contractual agreement. This Whistleblower Protection Policy is intended to encourage and enable anyone to raise serious concerns within the organization.

### Reporting Violations

This document addresses the organization's open-door policy and suggests that SKN Affiliated and Associated Persons share their questions, concerns, suggestions, or complaints with someone who can address them properly.

In most cases, the SKN Affiliated Person's supervisor is in the best position to address an area of concern. However, if a SKN Affiliated Person is not comfortable speaking with her/his supervisor or is not satisfied with the supervisor's response, the SKN Affiliated Person is encouraged to speak with the local Safeguarding Officer (a person of trust), Human Resources or anyone in management whom they are comfortable approaching. Supervisors and managers are required to report suspected violations to the Safeguarding Officer. Furthermore, if a SKN Affiliated Person does not believe that these channels of communication can or should be used to express her/his

concerns, the SKN Affiliated Person may contact the Supervisory Board member responsible for Integrity. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation. Reports are preferred in writing and may be anonymous. The organization shall file all back up documentation related to reports and actions taken.

SKN Affiliated and Associates Persons may also submit a complaint verbally, via email and in writing. If a response has not been received within five (5) days after reporting any incident, please immediately contact the Safeguarding Officer. SKN will thoroughly investigate the facts and circumstances of all claims of perceived harassment or abuse and will take prompt corrective action, if appropriate.

If the SKN Affiliated or Associated Person is not comfortable with speaking to the people mentioned above about their complaint, s/he is encouraged to contact the Whistleblower Hotline external service to report the complaint at:

<https://www.seehearspeakup.co.uk/en/whistleblowing/how-it-works/for-employees>

This external Whistleblower service offers the possibility of reporting anonymously.

### **Accounting and Auditing Matters**

The Finance, HR and audit committee will work with the Safeguarding Officer, to address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Controller will report to the Chair of the Audit Committee and work with the Committee and the board member responsible for Integrity until the matter is resolved.

### **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated, and which prove to have been made maliciously, or knowingly to be false, will be viewed as a serious disciplinary offense.

### **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.