



WHISTLEBLOWING FRAMEWORKS 2019

ASSESSING COMPANIES IN TRADE, INDUSTRY,
FINANCE AND ENERGY IN THE NETHERLANDS

Transparency International is the global civil society organisation leading the fight against corruption. Through more than 100 chapters worldwide and an international secretariat in Berlin, Transparency International raises awareness of the damaging effects of corruption and works with partners in government, business and civil society to develop and implement effective measures to tackle it.

Transparency International Nederland is the Dutch Chapter of Transparency International. Transparency International Nederland works with government, business and civil society to put effective measures in place to tackle corruption and promote integrity. This includes lobbying for better legislation to protect those who speak up against wrongdoings such as corruption and fraud.

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16/68

companies

have a total
score of 75% or
higher

**FINANCE
AND
ENERGY**

are highest
scoring sectors
with an average
score of 50%

CULTURE

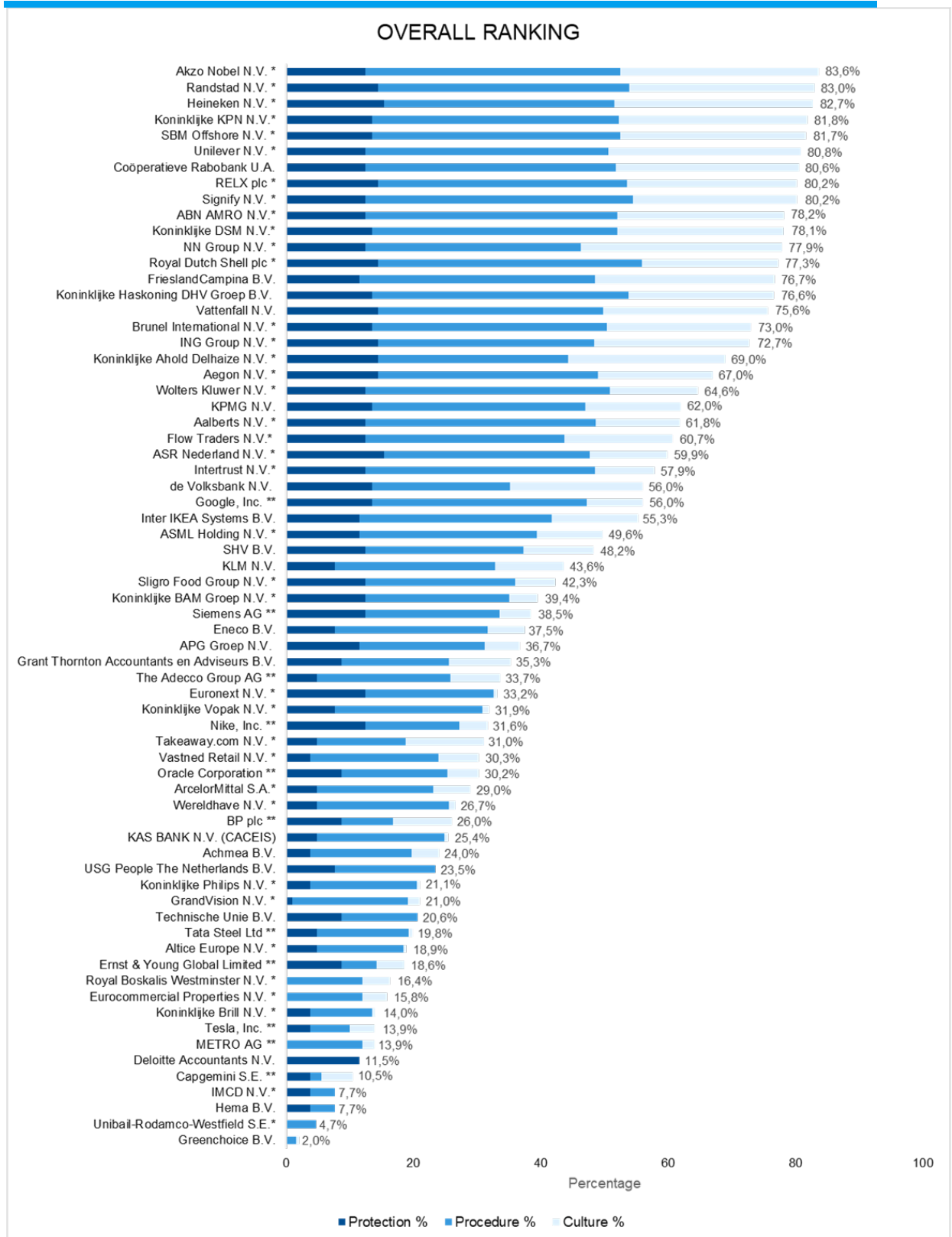
is the dimension
companies can
improve most

51/68

companies

offer possibility to
report
anonymously

RESULTS IN A GLANCE



* Publicly listed on AEX-, AMX-, ASCX- or a local Amsterdam index (this applies to all tables in this report).

** Information obtained from the website of this non-Dutch parent company, regarding its subsidiary or subsidiaries in the Netherlands (this applies to all tables in this report).

Table 1

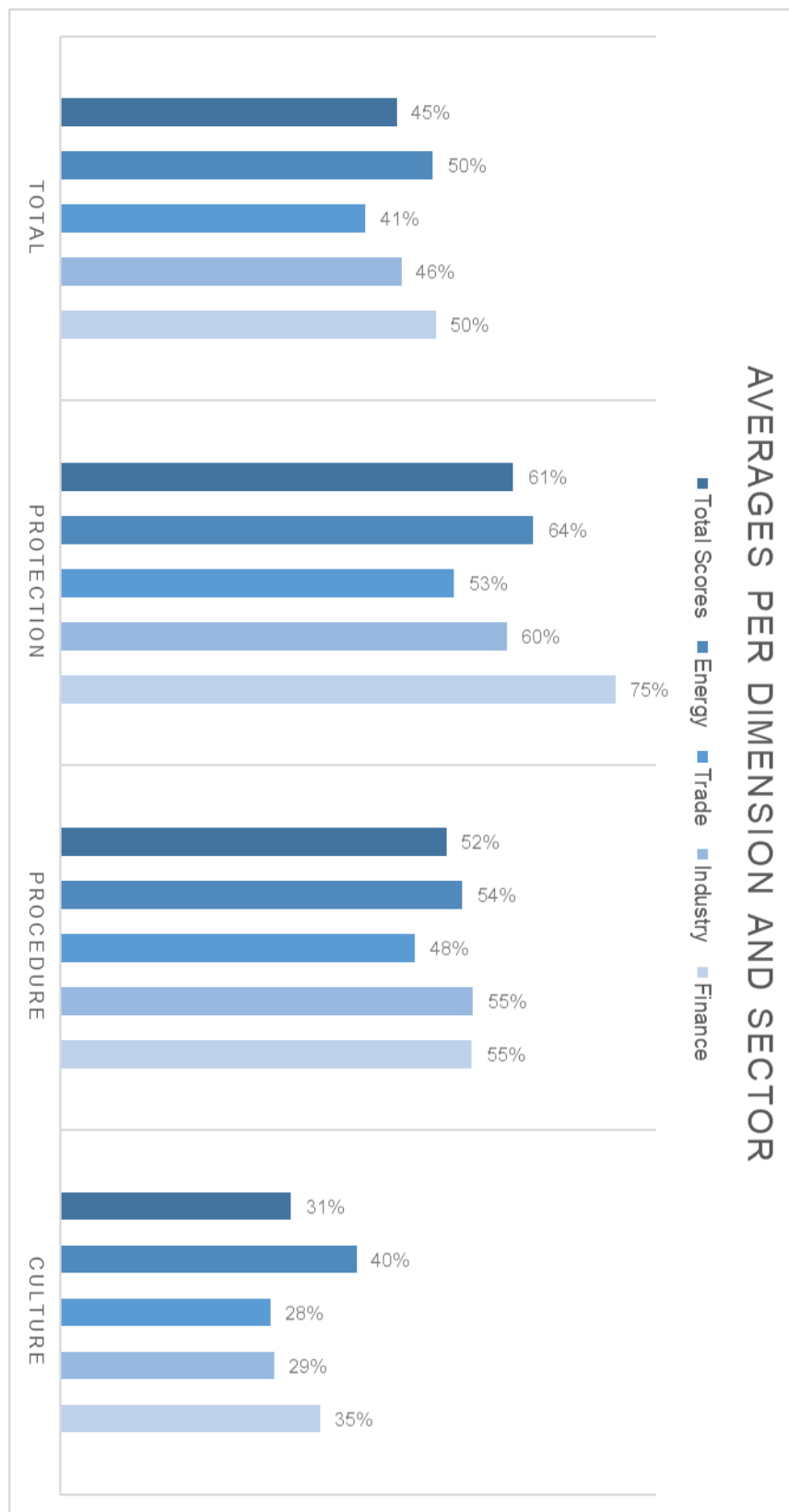


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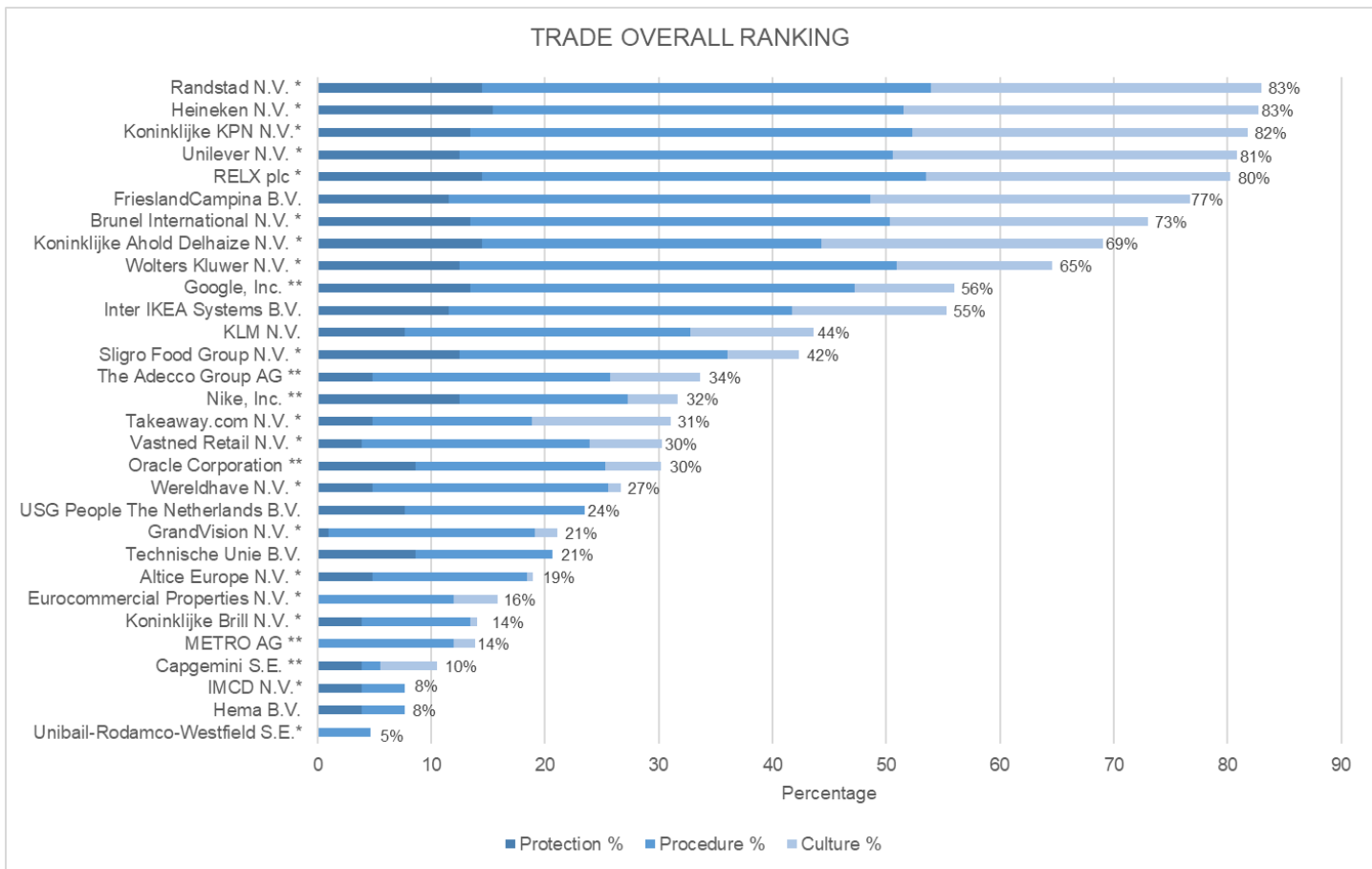


Table 3

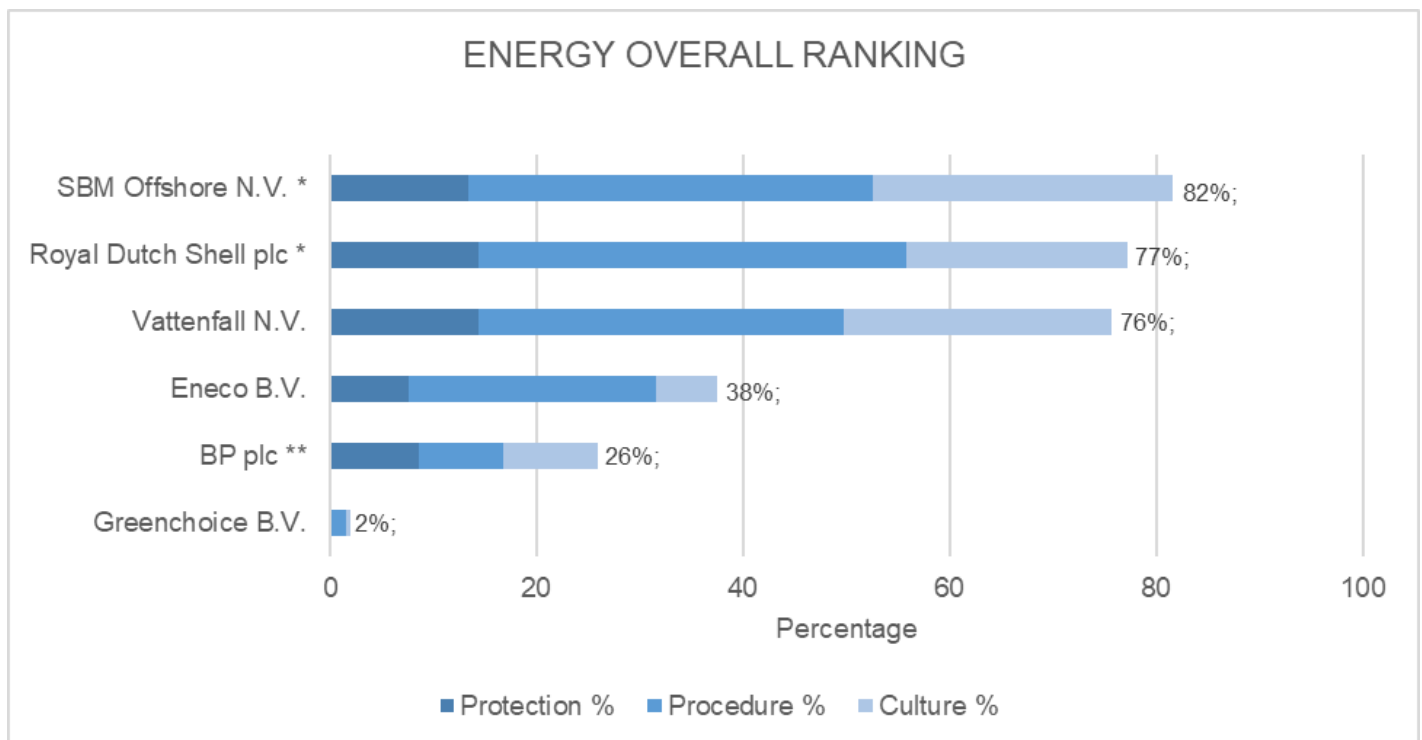


Table 4

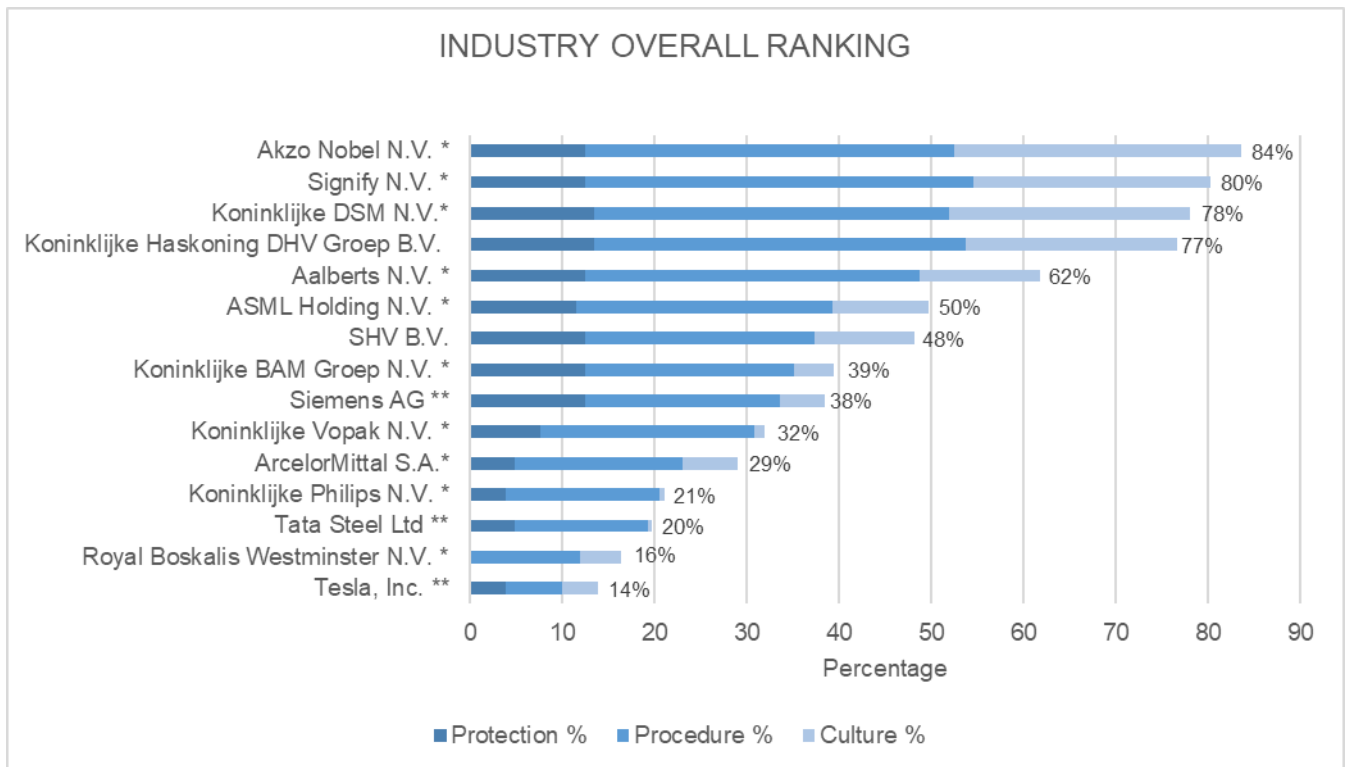


Table 5

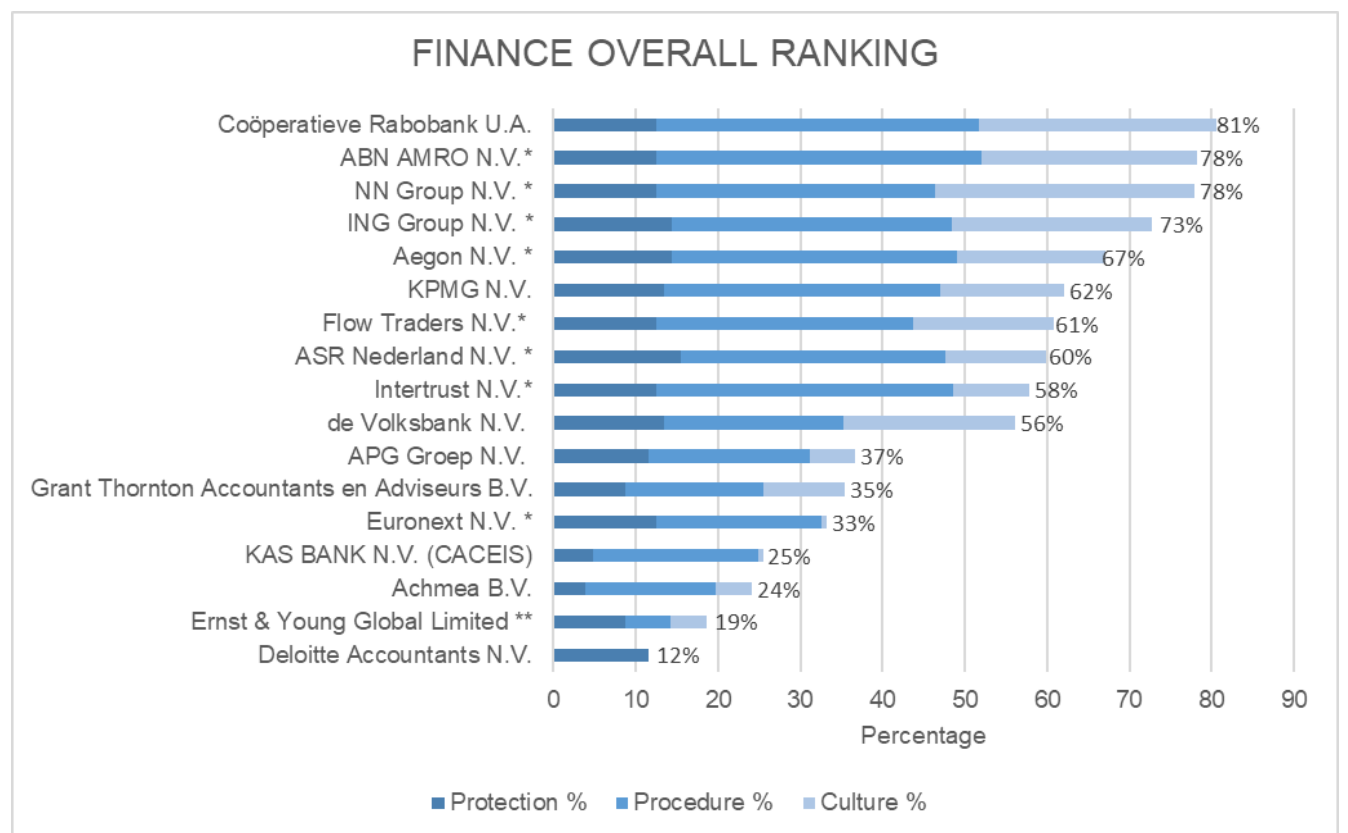


Table 6

INTRODUCTION

“What is the current state of whistleblowing protection among companies within trade, industry, finance and energy in the Netherlands?”

Transparency International (TI) defines corruption as “the abuse of entrusted power for private gain”. As an organisation, we work around the globe against corruption in all its forms.¹ Corruption is a widespread phenomenon in international business, including in the world of trade and investment. As a practice, corruption raises serious moral and political concerns, undermines good governance and economic development, and distorts international competitive conditions.

It is a sad fact that corruption often goes unchallenged when people do not speak out against it. That is why whistleblowers are so invaluable in exposing corruption, fraud and mismanagement – and adequate reporting mechanisms are powerful tools in the fight against these practices. As Brown et al state in a recent report: “Whistleblowing is a vital pillar in the integrity, governance and compliance systems of every organisation, and healthy, corruption-free institutions across society as a whole.”² According to the Global Fraud Study of the Associations of Certified Fraud Examiners (ACFE), the most common detection method of fraud was via the reporting of whistleblowers (46 per cent of cases).³ Corruption can lead to serious moral and political concerns, the undermining of good governance and economic development, and the distortion of competitive conditions. Early disclosure of any suspicions of wrongdoing can detect and remedy wrongdoing, prevent further damages from occurring and preserve the rule of law.

TI defines **whistleblowing** as:

“the disclosure of information related to corrupt, illegal, fraudulent or hazardous activities being committed in or by public or private sector organisations - which are of concern to or threaten the public interest - to individuals or entities believed to be able to effect action.”⁴

Unfortunately, blowing the whistle often carries a high personal risk – particularly when there is little legal protection against reprisal such as dismissal, unfair treatment, humiliation, intimidation or even physical abuse. These personal risks, libel and defamation laws and inadequate investigation of whistleblowers’ claims, can all deter people from speaking up. And in some settings, whistleblowing carries connotations of betrayal rather than being seen as a benefit to the company and the public at large. Ultimately, societies, institutions and citizens lose out when there is no one willing to speak up and unmask wrongdoing such as corruption.

¹ See: <https://www.transparency.org/what-is-corruption#define> [accessed 27 February 2020].

² Brown, A J et al, Clean as a whistle: a five step guide to better whistleblowing policy and practice in business and government. Key findings and actions of Whistling While They Work 2, Brisbane: Griffith University, August 2019.

³ ACFE, *Report to the Nations, 2018 Global Study on Occupational Fraud and Abuse* (2018). Available at: <https://www.acfe.com/report-to-the-nations/2018/default.aspx> [accessed 27 February 2020].

⁴ Transparency International (TI), *International Principles for Whistleblower Legislation*. (2013), 4.

Considering the above, safeguards to protect and encourage people who are willing to take the risk of speaking out about corruption are vitally important. Transparency International Nederland (TI-NL) works with the public and private sector in the Netherlands to improve comprehensive whistleblowing protection at different levels.

Effective whistleblowing frameworks

Whistleblowers are less likely to report workplace misconduct when companies do not provide clear and safe internal reporting channels.⁵ Effective whistleblowing frameworks for encouraging and protecting staff who speak up about wrongdoing are vital to achieving integrity, good governance and freedom from corruption in institutions across the world.⁶ Company testimonies and expert studies show the many benefits of internal whistleblowing frameworks, including:

- public signal of commitment to integrity and social responsibility;
- prevention and mitigation of liability;
- prevention or mitigation of financial losses;
- continuous improvement in compliance and risk management;
- strong reputation;
- enhancement of organisational culture.⁷

At the workplace, having an effective whistleblowing framework in place is essential to stimulate the reporting of corruption, misconduct, and fraud.⁸ Staff members are the eyes and ears of any organisation, and whistleblowing frameworks are a vital component of good governance and risk management. Clear procedures for whistleblowing help to protect companies, public bodies and non-profit organisations from the effects of misconduct, including legal liability, serious financial losses and lasting reputational harm. An effective whistleblowing framework also fosters a corporate culture of trust and responsiveness. It is researched that next to clear and effective reporting channels, a positive perception of the corporate culture regarding integrity and openness, leads to an environment in which it is more likely that employees will report misconduct.⁹

⁵ Berenschot, *Veilig misstanden melden op het werk*, (2014). Available at: <https://huisvoorklokkenluiders.nl/wp-content/uploads/2017/02/20140805-veilig-misstanden-melden-op-het-werk-eindrapport-2014.pdf>. Department for Business Innovation & Skills, *Whistleblowing, Guidance for Employers and Code of Practice*. (2015) Available at: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/415175/bis-15-200-whistleblowing-guidance-for-employers-and-code-of-practice.pdf

⁶ Brown, A J et al, *Clean as a whistle: a five step guide to better whistleblowing policy and practice in business and government*. Key findings and actions of Whistling While They Work 2, Brisbane: Griffith University, (2019).

⁷ Transparency International, *The Business Case for "Speaking Up", How Internal Reporting Mechanisms Strengthen Private-Sector Organisations* (2017). Available at: https://www.transparency.org/whatwedo/publication/business_case_for_speaking_up

⁸ OECD CleanGovBiz, *Whistleblower protection: encouraging reporting*. (2012). Accessed 27 August 2019 Available at: <http://www.oecd.org/cleangovbiz/toolkit/whistleblowerprotection.htm>

⁹ Maas, F., Oostdijk, A., Verheij, T., & Wesselink, T. *Veilig Misstanden melden op het Werk* (Berenschot, 2014), 6. Accessed 17 December 2019. Available at: <https://kennisopenbaarbestuur.nl/media/111414/veilig-misstanden-melden-op-het-werk.pdf>

TI-NL defines an **effective whistleblowing framework** as:

“A framework of policies and procedures that proactively encourage employees – as well as third parties such as contractors, suppliers, service providers and customers – to raise concerns internally about potential misconduct. The mechanisms should protect those raising such concerns from retaliation and guide an organisation’s timely response to prevent or mitigate any harm to the public and/or to itself.”

In the chapter “Effective Whistleblowing Frameworks” (p.12) we will elaborate on the elements that are essential for an effective reporting mechanism.

Legal requirements of whistleblowing frameworks

On 1 July 2016, the Dutch government implemented *The Whistleblowers Authority Act*. This law stipulates, among other things, that all companies with more than 50 employees are obliged to implement a whistleblowing procedure to handle disclosures of alleged wrongdoing within the organisation. The employer is required to provide a written or electronic statement of the procedure to everyone in his/her employment. At the same time, the employer must provide information about the circumstances in which an alleged wrongdoing can be reported outside the organisation and the legal protection for an employee when reporting an alleged wrongdoing. In addition, the law requires that employees who report misconduct should be protected against retaliation.¹⁰

However, the law provides little requirement for the content of a whistleblowing procedure (for example, who to report to and the possibility of receiving (pro bono) advice).¹¹ Moreover, having a whistleblowing procedure in place is only one part of an effective whistleblowing framework. For this reason we do not only assess whether the Whistleblowing Frameworks meet the legal obligations, but we inquire the quality and effectiveness of the frameworks. Implementation of an effective whistleblowing framework is all the more relevant since in December 2019, the EU Directive on the protection of persons who report breaches of Union Law (“Whistleblower Protection Directive”) entered into force.¹²

Together with TI-S and other TI-chapters, TI-NL intensively advocated for this Directive, which incorporates many of our main policy recommendations. The Netherlands, like all other EU Member States, is required to transpose the Whistleblower Protection Directive into national law before 17 December 2021. This will bring along extra legal obligations for whistleblowing frameworks under Dutch law. For example, the Whistleblower Protection Directive states that all forms of reporting must enjoy protection. A whistleblower must be able to choose the most suitable channel depending on the individual circumstances of the case. The requirement to report (a suspicion of) wrongdoing via an internal channel first, such as the Whistleblower Authority Act states,

¹⁰ See: Whistleblowers Authority Act, Article 2.3 b. Available at <https://wetten.overheid.nl/BWBR0037852/2018-06-13> (Dutch only) [accessed 17 December 2019].

¹¹ See: <https://www.huisvoorklokkenuiders.nl/integriteit-bevorderen/de-meldregeling> for more information on requirements for internal procedure [accessed 15 August 2017].

¹² Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. Available at: <https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32019L1937>

will therefore be obsolete. This makes it even more important for companies to implement an effective whistleblowing framework to prevent a whistleblower from disclosing externally. Companies already having an internal whistleblowing system may need to make changes to such system, for instance with the respect to the handling of reporting, permissible subject matters and internal responsibilities. Details will, however, depend on the implementation of the Whistleblower Protection Directive into national law.¹³

Aim of this study: mapping the effectiveness of Whistleblowing Frameworks within the Dutch private sector

By publishing this report, TI-NL aims to give a clear insight in the current level of quality of whistleblowing frameworks of companies located in the Netherlands as well as the differences between the sectors. The effectiveness of whistleblowing frameworks in companies in the Netherlands has been investigated in 2017 by looking at 27 Dutch publicly-listed companies, both large and small- and medium sized enterprises: *Whistleblowing Frameworks: Assessing Dutch Publicly Listed Companies*.¹⁴ The current study follows the same methodology among a larger group of companies divided in four different sectors. The former study served as a baseline assessment.

The 2017 study of TI-NL found that only half of the large publicly-listed companies surveyed applied sufficient measures to protect (potential) whistleblowers. For publicly-listed SMEs this was solely 21 per cent. Other research of the Dutch Whistleblowers Authority among more than 430 works councils of organisations in the private, public and semi-public sector (November 2017), also demonstrated that employers still have to take substantial steps to comply with the Whistleblowers Authority Act. Although 79 per cent of the organisations investigated had an internal reporting procedure, only 48 per cent had drawn up a reporting procedure that meets the new legal requirements. The Whistleblowers Authority foresees this percentage to be even lower in practice, as many small companies do not have a works council and are therefore not included in this research. The estimates of the Whistleblowers Authority are that only three out of ten companies with fewer than 250 employees comply with the rules.¹⁵

In this report, a study has been conducted into the different elements of the whistleblowing frameworks of 68 companies, partly publicly-listed and partly non-listed, and situated in the Netherlands. The companies can be divided into four large sectors: Energy, Finance, Industry and Trade. These broad sectors can be further divided in subsectors, while respecting the diversity of the assessed companies. The division of the four sectors in subsectors and the companies operating in the respective subsector can be found in Table 23 on p. 47.

Structure of this report: ranking, insights, and recommendations

¹³ It is expected that the Dutch Bill to implement the Whistleblower Directive will be brought up for consultation in July 2020. As the Whistleblower Authority Act will be evaluated in this period as well, possibly the same legal process will be utilized for this.

¹⁴ Rooijendijk. L., Scheltema-Beduin. A., *Whistleblowing Frameworks 2017* (Transparency International Nederland, 2017). Available at: <https://www.transparency.nl/wp-content/uploads/2017/12/Whistleblowing-Frameworks-TI-NL-final-report-13-12-2017.pdf>

¹⁵ Huis voor Klokkenluiders, Meldprocedures en integriteitsvoorzieningen bij werkgevers in Nederland, 2017. Available at: <https://huisvoorklokkenluiders.nl/wp-content/uploads/2017/11/Verkenning-Meldprocedures-en-integriteitsvoorzieningen-2017.pdf>

The report *Whistleblowing Frameworks 2019* provides answers to the following questions:

1. What is the current state of whistleblowing frameworks among companies located in the Netherlands?
2. What are the differences between the whistleblowing frameworks among the four different sectors?
3. How can companies located in the Netherlands support and stimulate their internal reporting of wrongdoing?

These questions have been assessed by conducting a survey, as well as by desk research for those companies that have not responded to the survey (see *Appendix III Survey*, p. 54). To be able to measure the effectiveness of the whistleblowing frameworks, we have analysed the following three dimensions:

1. The level of **protection** given to people reporting wrongdoing internally (see *Chapter 1. Protection*, p. 18).
2. The effectiveness of the internal reporting **procedure** (see *Chapter 2. Procedure*, p. 23).
3. The supportiveness of the corporate **culture** for the reporting of wrongdoing (see *Chapter 3. Culture*, p. 29).¹⁶

Based on the data retrieved from this, a ranking has been made between the companies (see Table 1 to 6 on p. 4 to 7). This ranking aims to show the current level of present whistleblowing frameworks, as well as the differences between the sectors. Next to that, we present core findings regarding the general level of the whistleblowing frameworks but also regarding specific factors that influence the effectiveness of this framework (see *Chapter 1, 2 and 3*). Subsequently, this report provides the reader with recommendations to increase the effectivity of present whistleblowing frameworks (p. 34). These recommendations are based on the findings in the report. We conclude this study with suggestions on how to foster a speak-up culture at the workplace (see p. 39).

This report and its resulting scores only cover the whistleblowing framework that has been formally established within the company and therefore analyses the protection offered on paper. It should be highlighted that the actual performance of the whistleblowing framework may be different from the protection on paper. As such, when a company scores high, this does not necessarily mean that the *actual* protection is effective in practice. For instance, if the possibility of reporting anonymously is offered on paper, it may very well be the case that this is not possible in practice. This may occur when the identifiable facts of a report point to a specific person, or the reporter's identity becomes clear during the course of investigating the report. Furthermore, retaliation may be forbidden in theory, but may not be sanctioned in practice or difficult to prove. Further explanation of the approach is offered in the methodology section. While a formal whistleblowing framework is needed to effectively protect those that disclose wrongdoing, it is in no way sufficient without adequate capacity and resources to implement it effectively.

¹⁶ See *Appendix I Methodology* for a more elaborate explanation.

EFFECTIVE WHISTLEBLOWING FRAMEWORKS

As mentioned in the introduction, there are a variety of motivations for companies to adopt robust whistleblowing frameworks. The results of this study demonstrate that most companies in the Netherlands have some sort of whistleblowing framework in place. However, most companies still have steps to take before providing a comprehensive and trusted whistleblowing framework that offers effective and trusted whistleblowing protection. Especially, they need to do more to create environments conducive to speaking up internally.

Definition of an **effective whistleblowing framework** in this study:

“A framework of policies and procedures that proactively encourage employees – as well as third parties such as contractors, suppliers, service providers and customers – to raise concerns internally about potential misconduct. The mechanisms should protect those raising such concerns from retaliation and guide an organisation’s timely response to prevent or mitigate any harm to the public and/or to itself.”

The elements essential for an effective whistleblowing framework at the workplace can be divided into three dimensions, and subsequently into different sub-dimensions:

1. The level of **protection** given to people reporting wrongdoing internally, with a strong focus on anti-retaliation and confidentiality and anonymity;
2. The effectiveness of the internal reporting **procedure**, consisting of a report mechanism, response mechanism and monitoring;
3. The supportiveness of the corporate **culture** for the reporting of wrongdoing, paying attention to the commitment from the top and communication.

The overview on the pages below (p. 13, 14) shows 26 elements of an effective whistleblowing framework, as developed by Transparency International.¹⁷ These elements form the basis for the questionnaire of this study.

¹⁷ Transparency International, *The Business Case for “Speaking Up”. How Internal Reporting Mechanisms Strengthen Private-Sector Organisations*, 2017. Available at: www.transparency.org/whatwedo/publication/business_case_for_speaking_up [accessed 17 December 2019].

ELEMENTS OF EFFECTIVE WHISTLEBLOWING FRAMEWORK

Dimension of analysis	Sub-dimension of analysis	Recommendation
Protection	Anti-retaliation	<p>1. The possibility of reporting retaliation against reporting persons.</p> <p>2. Anti-retaliation policy that prohibits any form of retaliation against a reporter who discloses information that he/she believes is true, with sanctions attached.</p> <p>3. Remedies for the reporting persons who suffered retaliations.</p>
	Confidentiality and Anonymity	<p>4. The possibility of communicating and disclosing wrongdoing on an anonymous basis given to reporting persons.</p> <p>5. The protection of reporters' identity ensured throughout all stages of the investigation process and after.</p> <p>6. The protection of the accused person's identity ensured throughout all stages of the investigation process.</p> <p>7. Ensuring that important information is secured.</p>
Procedure	Report mechanism	<p>8. More than two different channels including one available 24/7/365 (in several languages where appropriate) for the disclosure of wrongdoing. Channels should enable disclosure in writing and orally.</p>
	Response mechanism	<p>9. Feedback provided to the reporting person on the process of handling the disclosure and keeping the reporting person in the loop regarding the status and resolution of the disclosure.</p> <p>10. Case Management System for recording, investigating and monitoring disclosures in line with data protection legislation, establishing a clear process for handling whistleblowing before, during and after reports occur.</p> <p>11. Risk rate allegations into low or high risk to effectively pursue urgent cases. Disclosures should then be routed to the appropriate executives for investigation to determine what necessary action should be taken.</p> <p>12. Regular trainings for employees responsible for receiving and investigating reports.</p> <p>13. Have an investigation protocol in place and take on people with investigation skills.</p> <p>14. Follow up on the results of the investigation.</p> <p>15. Confidential advisor appointed for advising employees about the reporting of wrongdoing.</p>

Dimension of analysis	Sub-dimension of analysis	Recommendation
	Monitoring	<p>16. The key statistics on whistleblowing cases collected and reviewed on a regular basis including monitoring statistics of other ways of disclosing.</p> <p>17. Assessing disclosures according to the four-eyes principle.</p> <p>18. The whistleblowing frameworks reviewed on a regular basis.</p>
Culture	Commitment from the top	<p>19. Senior executives accountable for the whistleblowing frameworks.</p> <p>20. Statistics on whistleblowing cases monitored and discussed regularly by the Board of Directors.</p>
	Communication	<p>21. Promote psychological safety in the workplace: the belief that one will not be punished or humiliated for speaking up with ideas, questions, concerns or mistakes.</p> <p>22. Regular employee surveys to measure the awareness of whistleblowing frameworks.</p> <p>23. Regular trainings for employees on whistleblowing frameworks.</p> <p>24. Regular communication to employees about whistleblowing frameworks with positive approach.</p> <p>25. Lessons learned from whistleblowing cases spread internally among employees.</p> <p>26. Statistics about whistleblowing reports published externally (for example in an annual report, website).</p>

MAIN FINDINGS

OVERALL INDEX RESULT

The average total scores laid out in this section are partially based on questionnaire data from the 31 responsive companies and partly constructed by publicly-available data from the 37 non-responsive companies on which desk research was being performed (outlined in Table 1). The scores shown in this study are therefore the scores of a total of 68 companies. It is important to understand that the actual performance of the whistleblowing framework may differ from what can be found through publicly-available data.

There is a clear distinction in scores between companies that filled out the questionnaire themselves, and the companies that have been scored based on desk research. There are several possible explanations for this difference. First of all, it can be argued that companies that have not implemented and carried out an effective whistleblowing framework, are not willing to cooperate in our study by filling out the questionnaire. Second, some questions are impossible to score with merely desk research. Desk research therefore inevitably leads to a lower score. However, TI-NL decided to rank the desk research scores similarly as the questionnaire-based scores. The main goal of this report is to stimulate companies to implement an effective whistleblowing framework. The method of 'ranking' is in our opinion supportive to that goal. We hope it encourages companies to enhance their whistleblowing framework and to cooperate in future studies by filling out the questionnaire.

Total average score: 45%

- 16 companies (24% of the assessed companies) have a total score of 75% or higher.
- The highest total score is 84% and is obtained by Akzo Nobel N.V. Compared to Whistleblowing Frameworks 2017, AkzoNobel N.V. increased its score with 13 percentage point, from 71%.
- The largest opportunity for improvement lies in the supportiveness of the corporate culture for internal reporting of wrongdoing.
- There is no big difference in score between the four sectors. The sectors Energy and Finance have a total average score of 50%. The Industry sector scores 46% and Trade scores lowest with a total average score of 41%.
- The average score of companies that filled out the survey is 68%, the average score of companies subjected to desk research is 27%.

PROTECTION

Average score: **61%**

- The Finance sector scores highest on protection with an average score of 75%. Trade scores lowest with an average score of 53%.
- 38 companies (56%) score 75% or higher on the protection questions. Most of these companies attain this high score because they offer employees the possibility to report anonymously, to report retaliation related to their disclosure and they communicate to employees that retaliation is forbidden.
- Only 17 companies (25%) do not provide the possibility to report wrongdoing anonymously.
- While most companies (76%) inform employees that retaliation is forbidden, not all of them (65% of all companies) offer the possibility to report retaliation. Especially for the companies that were subjected to desk research, it is not always clear whether an employee can report a (suspected) case of retaliation as a result of the disclosure.
- The average score in this dimension of companies that filled out the survey is 82%, the average score of companies subjected to desk research is 43%.

PROCEDURE

Average score: **52%**

- The average procedure score of the four sectors is considerably equal, with an average of 55% in the Industry and Finance sector and 48% in the Trade sector.
- Precisely half of the companies score 50% or higher in procedure.
- 40 companies (59%) offer whistleblowers the possibility to report wrongdoing 24/7.
- A slight majority of 35 companies (51%) provide the reporting person with a receipt of disclosure within 7 days.
- A large majority of the companies (76%) provide the reporter of wrongdoing with a follow-up on his or her disclosure. Most of these companies (62% of all companies) do so within 3 months, which is the maximum time frame for a follow-up based on the Whistleblower Protection Directive.¹⁸

¹⁸ EU-directive. (2019). Better protection of whistle-blowers: new EU-wide rules to kick in in 2021. [Accessed on 5 November 2019. Available at: <https://www.consilium.europa.eu/en/press/press-releases/2019/10/07/better-protection-of-whistle-blowers-new-eu-wide-rules-to-kick-in-in-2021/>

- 41 companies (60%) measure statistics to evaluate the effectiveness of the whistleblowing programme. 21 of those companies (31% of all companies), do so on quarterly basis. Two companies, Unilever N.V. and Intertrust N.V., measure statistics on a monthly basis.
- The average procedure score of companies that filled out the survey is 73%, the average score of companies subjected to desk research is 34%.

CULTURE

Average score: 31%

- The energy sector scores highest on culture, with an average of 40%. The trade sector scores lowest with an average of 28%.
- Only a small part of the companies (26%) publish the outcomes of whistleblowing cases, on an anonymous basis, internally. Remarkably, there are more companies (35%) that publish the outcomes of whistleblowing cases externally. Most of these companies publish these data in their annual report.
- A majority of the companies (59%) have a helpline or confidential advisor to advise employees on the reporting or wrongdoing.
- Most companies (59%) have no special training for the people responsible for the whistleblowing programme to perform their functions.
- Only 16 companies (24%) conduct staff surveys regarding awareness of the whistleblowing programme every year.
- The most used medium for companies to inform employees about their whistleblowing program is their intranet platform.
- The average culture score of companies that filled in the survey is 55%, the average score of companies subjected to desk research is 11%.

1

PROTECTION



100%

Highest performers:

Heineken N.V.

ASR Nederland N.V.

61%

Average

RANKING PROTECTION

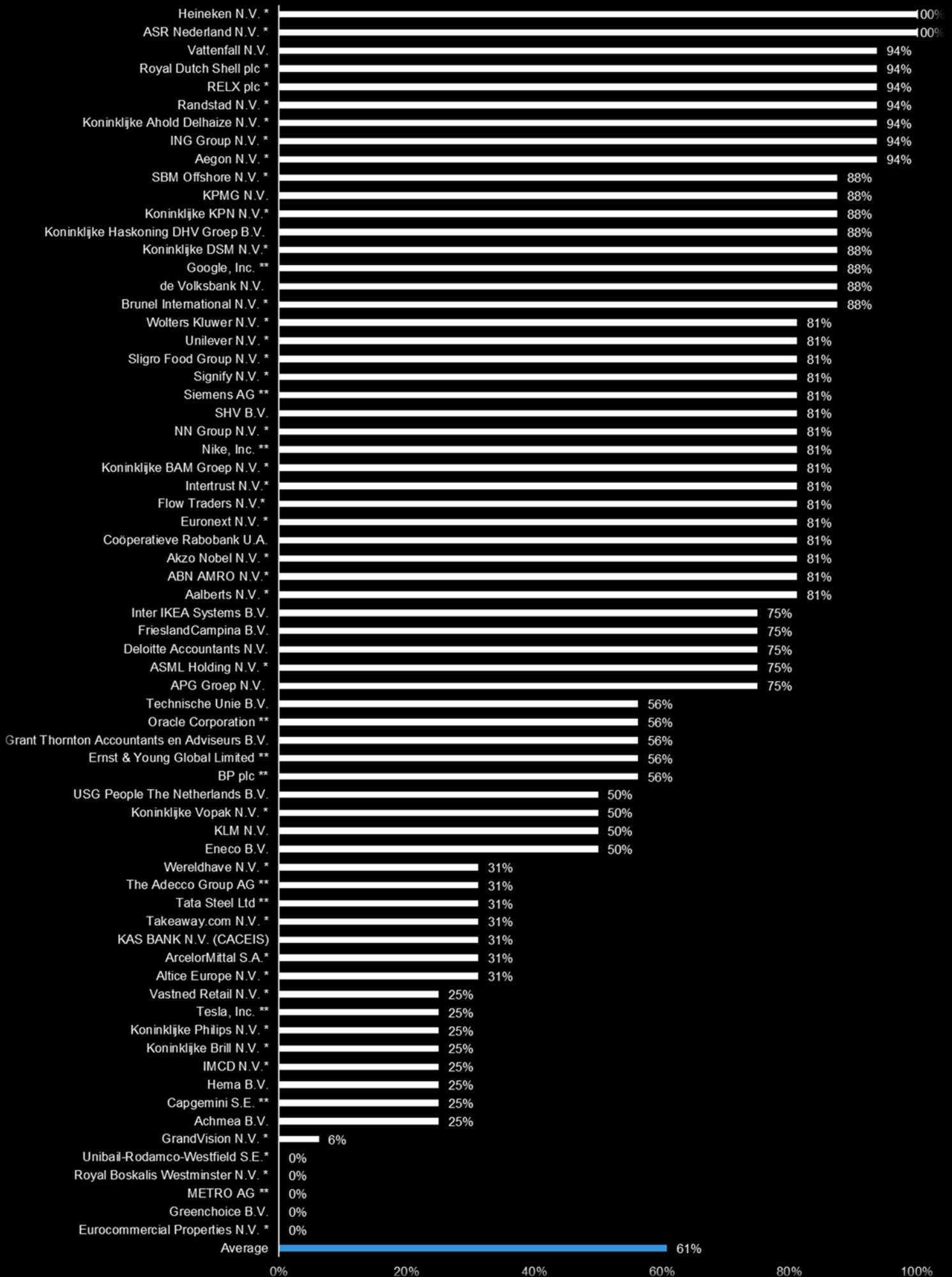


Table 7

1. PROTECTION

The level of formal protection given to people reporting wrongdoing internally – based on the Dutch legal obligation to have a whistleblowing procedure in place with more than 50 employees – is the first aspect of an effective whistleblowing framework that this study assessed. For the purpose of this research, the level of protection was measured by looking at the possibility of raising a concern, confidentially or anonymously, and the protection against retaliation.

However, we believe that these elements are merely minimal requirements and do not offer enough protection to employees, nor a sufficient assurance of safety in terms of reporting. A company should go beyond what is required by law to encourage employees to report wrongdoing. The better employees or third parties know they are protected, the earlier in the process they will raise their concerns, hereby preventing escalating financial or reputational damage to the company. Also, the likelihood they will report their concerns internally and not externally, increases.

In addition to formal protection in the company's policy, a good reporting procedure (see *Chapter 2. Procedure*) and a supportive company culture (see *Chapter 3. Culture*) are also essential. Furthermore, anti-retaliation measures should be communicated proactively rather than defensively within organisations.

The evaluation of protection given to people reporting concerns internally is based on five questions, of which four are being scored, as reflected in Tables 9 and 10 (p. 22). The questions focus on protection given to persons reporting wrongdoing by offering them the possibility to report anonymously and protection against retaliation. The precise questions can be found in *Appendix III Survey*. When the survey was not filled out by the company, obtained scores are the result of desk research. In that case, the representation of the dimension may not be entirely accurate

RESULTS

The average score in the dimension of protection amounts to 61%. The best performing companies are Heineken N.V. and ASR Nederland N.V., both obtaining a total score of 100%.

As demonstrated in Table 9, analysing the questions around reporting anonymously and reporting retaliation, a quarter of the companies (25%) do not offer the possibility to report wrongdoing anonymously. Also, while most companies inform employees that retaliation is forbidden (76%), not all of them offer a possibility to report retaliation related to the whistleblowers' disclosure (65%). Furthermore, a majority of the companies (66%) have a non-retaliation policy in place that includes disciplinary sanctions for those who retaliate. A small minority of 11 companies (16%) have an independent party to support the employee during and after the investigation process. However, one third of the companies (32%) do not at all have a protective measure in place. The difference between the sectors is the largest between the trade sector with an average score of 53% and the finance sector with 75% (see Table 8).

AVERAGE SCORE PER SECTOR - PROTECTION

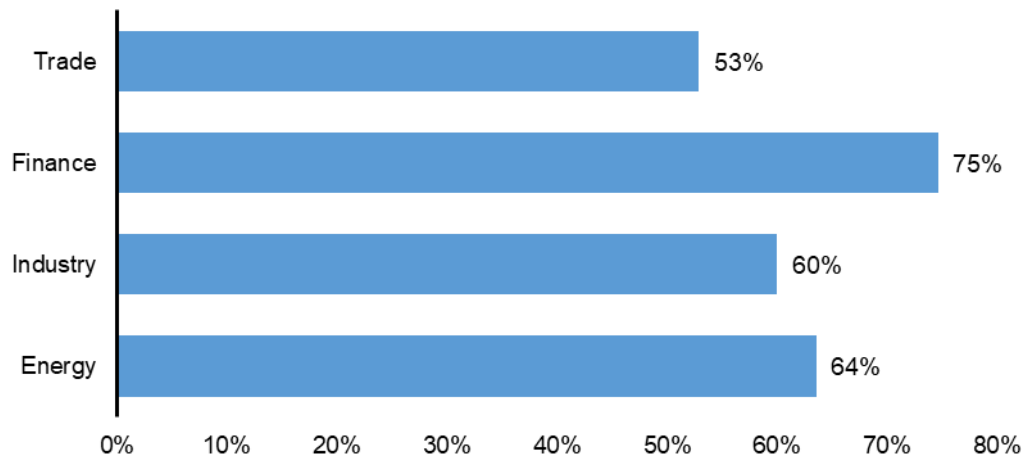


Table 8

THE LEVEL OF PROTECTION GIVEN TO PEOPLE REPORTING CONCERNS INTERNALLY; ANALYSIS PER QUESTION (PERCENTAGES OF 68 COMPANIES)					
	1 points	0.75 points	0,5 points	0.25 points	0 points
Q2. Possibility of reporting anonymously	75%	Not scored			25%
Q3. Managing information about identity					
Q4. Possibility of reporting retaliation	65%				35%
Q5. Company states retaliation is forbidden	76%				24%
Q6. Protection against retaliation	3%	10%	12%	43%	32%

Table 9

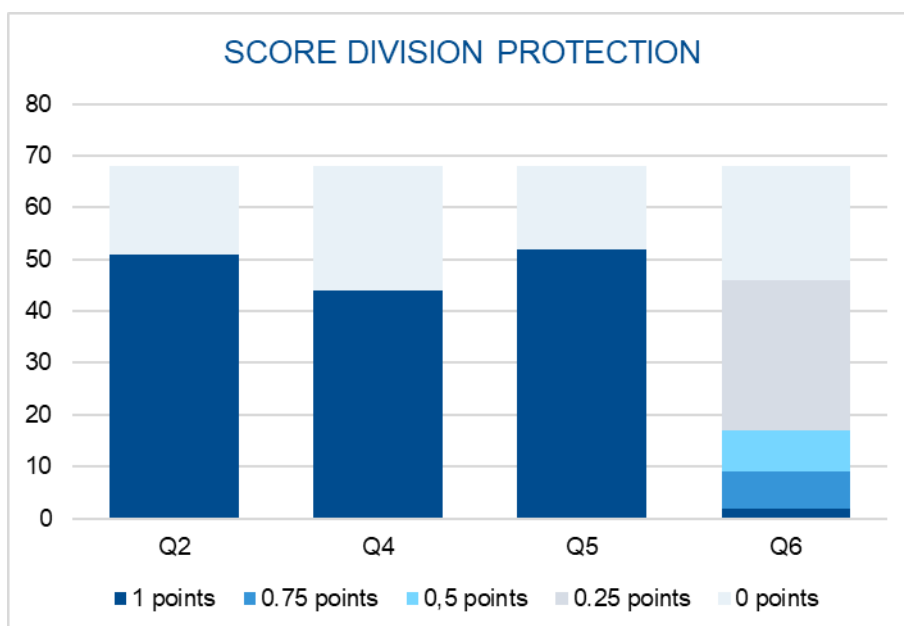


Table 10

2

PROCEDURE

91%

Highest performer:

Signify N.V.

52%

Average

RANKING PROCEDURE

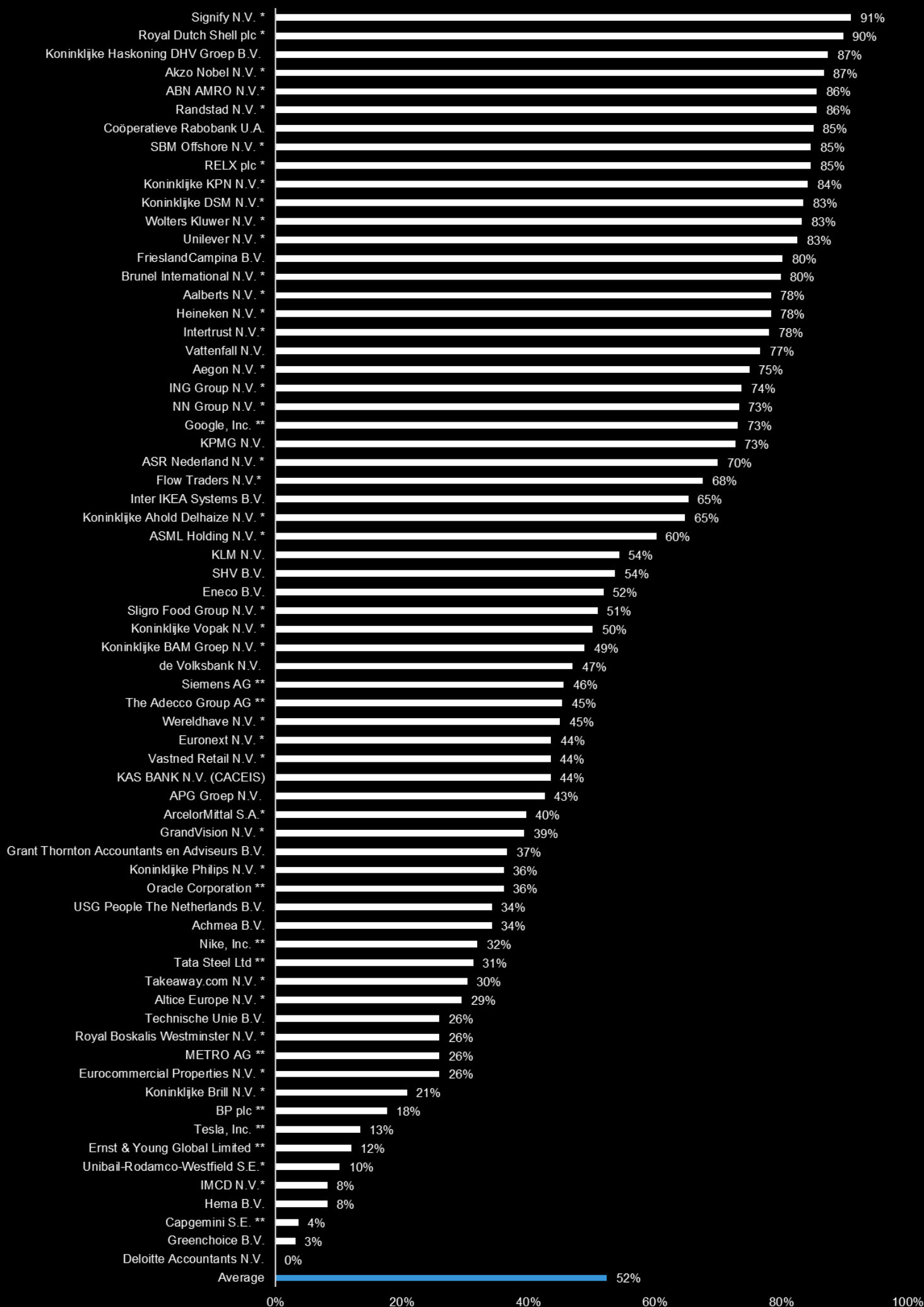


Table 11

2. PROCEDURE

The second component of effective whistleblowing frameworks examined for this research is the procedure for reporting and investigating wrongdoing. A clear and easy-to-follow procedure is crucial in encouraging employees to report wrongdoing. Employees should be guaranteed a sufficient level of information, security and objectivity throughout all stages of the process.

Next to providing clear reporting and responding mechanisms, it is important that these processes are being monitored. By doing so, the effectiveness of the whistleblowing framework can be assured.

We have divided the whistleblowing procedure into three sub-components:

1. the reporting mechanism;
2. the responding mechanism (process of investigation); and
3. monitoring.

Without an efficient whistleblowing procedure in place, whistleblowing frameworks may - even in the most open cultures - not prove successful. On the other hand, without an open and supportive culture, even the best procedures may prove futile. The dimension of culture will be addressed in the following chapter.

The evaluation of the internal procedure for reporting wrongdoing is based on 13 questions, of which 12 are being scored.¹⁹ The questions can be found in Table 13 (p. 28), and more elaborate in *Appendix III Survey*. When the survey was not filled out by the company, obtained scores are the result of desk research. In that case, the representation of the dimension may not be entirely accurate.

RESULTS

The average score in terms of the effectiveness of whistleblowing procedures amounts to 52%. The best performing companies in this ranking are Signify N.V. with 91% and Royal Dutch Shell plc with 90%.

A majority of the companies (66%) offer whistleblowers an in-person reporting possibility. The second most-used channel (43%) that companies offer is an external hotline.

A majority of the companies have a reporting channel in place that is accessible 24 hours a day (59%).

A little more than half of the companies provide the reporting person with a receipt of their disclosure within 7 days. A large majority of the companies (76%) provide the reporter of wrongdoing with a follow-up during the reporting procedure. Most of these

¹⁹ See Appendix I Methodology, p. 40

companies (62% of all companies) do this within 3 months - which is the maximum time frame for a follow-up based on the EU Whistleblower Protection Directive.²⁰

A majority of the companies (60%) measure statistics with the purpose of evaluating the effectiveness of the reporting system. Most companies do this on yearly or quarterly basis. Two companies, Unilever N.V. and Intertrust N.V., measure their statistics with the purpose of evaluating the effectiveness of the reporting system on a monthly basis. However, a significant minority of the companies (40%) do not measure their statistics at all.

The difference between the four sectors is lowest in this dimension: Trade has the lowest score with 48%, while Industry and Finance score highest with 55%.

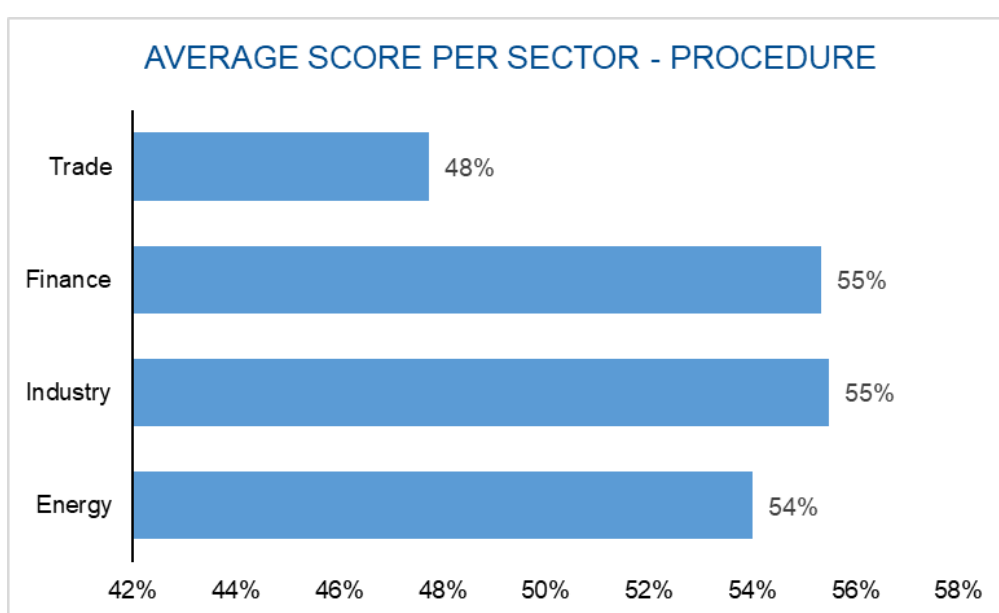


Table 12

²⁰ EU-directive. (2019). Better protection of whistle-blowers: new EU-wide rules to kick in in 2021. Retrieved 5 November 2019 from <https://www.consilium.europa.eu/en/press/press-releases/2019/10/07/better-protection-of-whistle-blowers-new-eu-wide-rules-to-kick-in-in-2021/>

THE EFFECTIVENESS OF THE INTERNAL REPORTING PROCEDURE; ANALYSIS PER QUESTION (PERCENTAGES OF 68 COMPANIES)						
	1	<1->=0.75	<0,75->=0,5	<0,5->= 0.25	<0,25->0	0
Q7. Available reporting channels	0%	6%	19%	28%	38%	9%
Q8. Availability of reporting channels 24/7	59%					41%
Q9. Responsible for governance framework	68%		19%			13%
Q10. Initial screening of reports	49%					51%
Q11. Responsible for deciding further investigation	50%		9%			41%
Q12. Responsible for investigating reports	63%		16%			21%
Q13. Receipt of disclosure within 7 days	51%					49%
Q14. Follow-up	76%					24%
Q15. Time frame of follow-up	62%					38%
Q16. Case Management System for cases	31%		9%			60%
Q17. Statistics of Framework Measured	1%	3%	24%	22%	13%	37%
Q18. Frequency of Measuring	3%	0%	31%	26%	0%	40%
Q19. Number of reports per year	Not scored					

Table 13

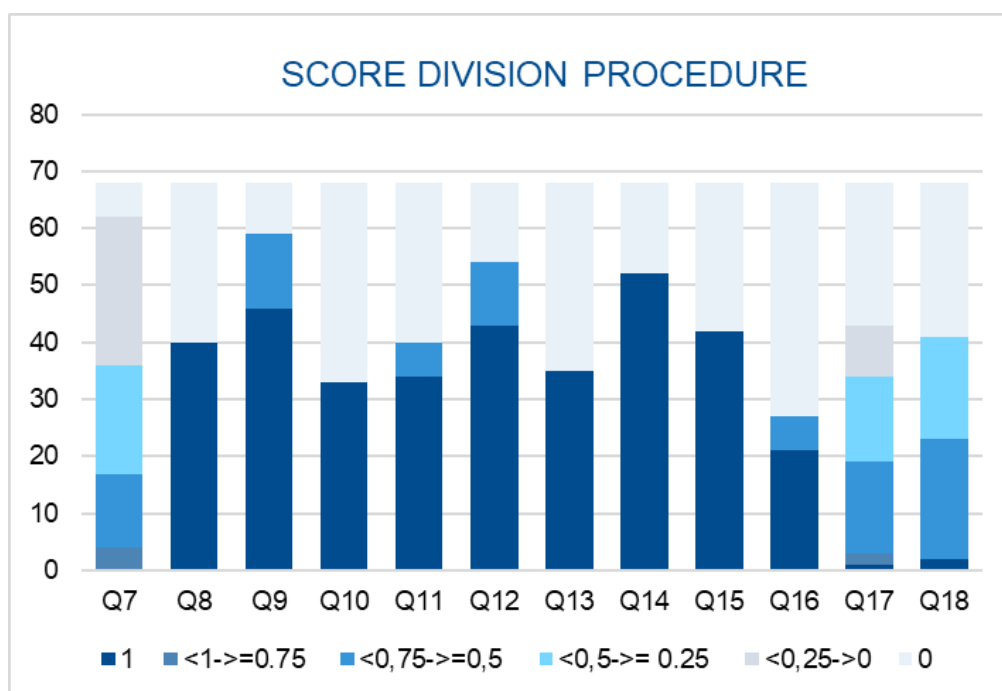


Table 14

3

CULTURE

82%

Highest
performer:

NN Group N.V.

31%

Average



RANKING CULTURE

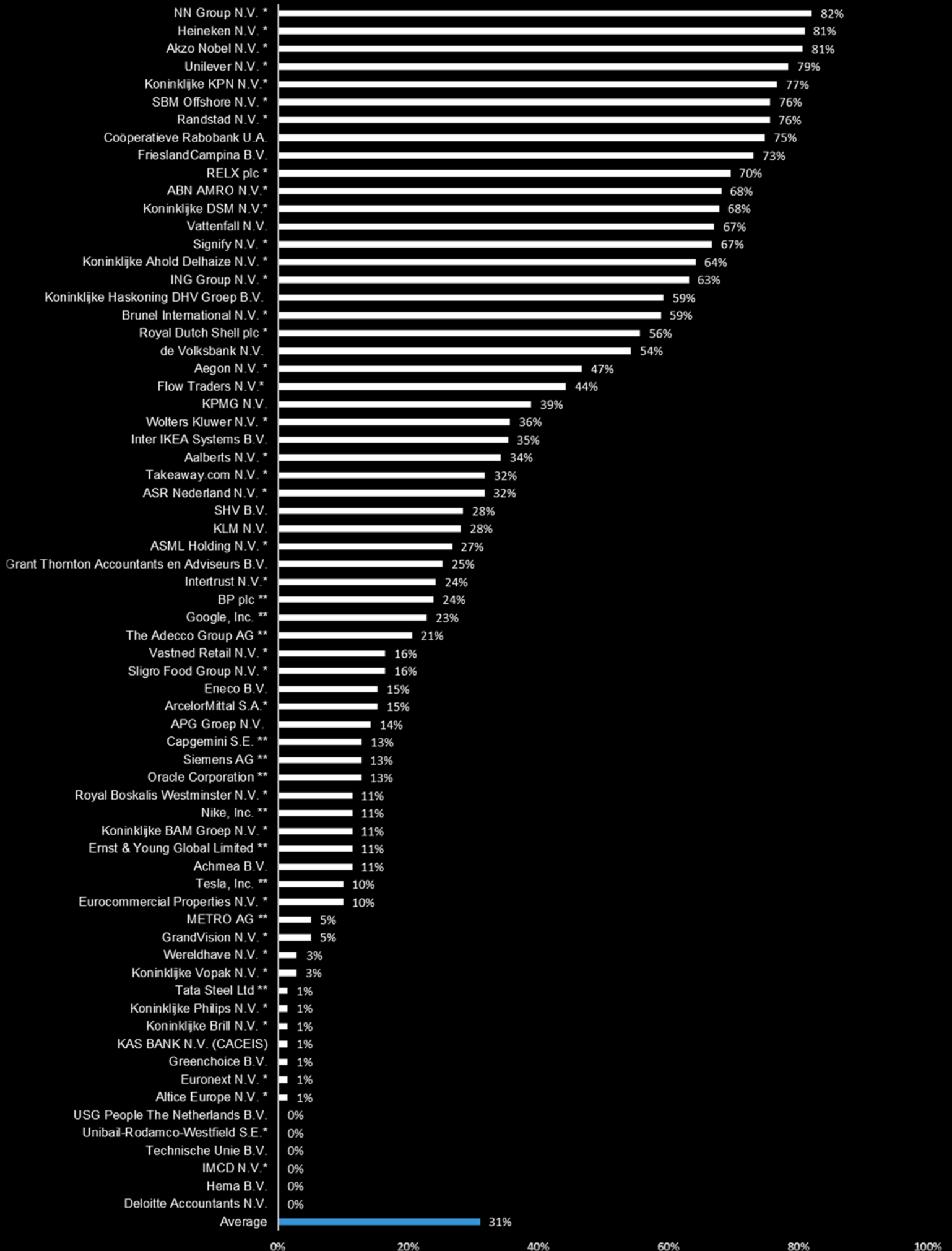


Table 15

3. CULTURE

A third crucial yet often overlooked factor is an organisation's corporate culture, which determines to what extent potential whistleblowers feel safe and comfortable to report wrongdoing internally. Based on the formal rules and procedures of whistleblowing frameworks, companies may seem to support and encourage internal reporting of wrongdoing. However, if the company culture does not support the same values, internal reporting of wrongdoing may be suppressed after all.

An open 'speak up' corporate culture and supportive procedures do not only help to detect fraud, they also pave the way for open discussions, better leadership behaviour²¹ and, ultimately, influence the financial performance of the company.²² Speak up arrangements can have economic benefits for companies and society.²³ Recent news from Nigeria confirms this with the Federal Government recovering 1,4 billion euros in three years through the implementation of a whistleblowing policy.²⁴ The stimulation of open communication in general leads to higher employee satisfaction and eventually to higher productivity. In that context, an effective whistleblowing framework enables the organisation to start "deterring malpractice and moves to a self-governing organisation."²⁵ Companies have found that these mechanisms provide real benefits to their culture, brand, long-term value creation and growth.

On the other hand, a lack of attention for concerns raised internally by employees can have a negative impact on companies. When companies face public, external disclosure of concerns, their reputation and market value are threatened. In an economy where 70 to 80 per cent of market value comes from intangible assets such as brand reputation, organisations are especially vulnerable to anything that could potentially harm that reputation. Therefore, managing internal reporting of wrongdoing within the company effectively is critical to protecting the company from performance, financial and reputational risks. Furthermore, research shows that companies that were subject to whistleblowing have reduced financial fraud in the years following the reporting of the wrongdoing.

A strong culture for the internal reporting of wrongdoing can thus have positive business outcomes as well as preventing negative outcomes such as reputational damage. Both are solid reasons for a company to strongly encourage internal reporting of wrongdoing.

The assessment of a company's cultural dimension remains difficult. Nevertheless, certain policies, processes and requirements are known to have a positive influence on

²¹ Y. Tsai, 'Relationship between Organizational Culture, Leadership Behavior and Job Satisfaction', *BMC Health Serv Res.* 2011; 11: 98.) Available at: www.ncbi.nlm.nih.gov/pmc/articles/PMC3123547/ [accessed 21 September 2017].

²² A. Dizik, 'The Relationship between Corporate Culture and Performance', *The Wall Street Journal*, 2016. Available at: <https://bipublication.com/files/201603202Ebrahim.pdf> [accessed 21 September 2017].

²³ W. VandeKerckhove et al 'Effective speak-up arrangements for whistle-blowers: A multi-case study on the role of responsiveness, trust and culture', 2017. Available at: https://www.accaglobal.com/content/dam/ACCA_Global/Research/ACCA-ESRC%20Effective%20Speak-Up%20Arrangements%20for%20Whistle-Blowers.pdf

²⁴ The Nation, Whistleblowing: FG recovers N594.09bn in less three years-Sagay, 2020. Available at: <https://thenationonline.ng/whistleblowing-fg-recovers-n594-09bn-in-less-three-years-sagay/>

²⁵ F. West, "Why an effective whistleblowing policy is important for charities", *The Guardian*, 14 November 2012. Available at: www.theguardian.com/voluntary-sector-network/2012/nov/14/whistleblowing-important-charities

the company's culture. The questions were retrieved from research conducted by two accountancy firms²⁶ and Transparency International, and further refined with the input from practitioners and experts. However, especially when scores are the result of desk research, the representation of the dimension may not be entirely accurate.

The goodwill towards whistleblowing reflected in the corporate culture was analysed by a set of 11 questions of which 10 were scored²⁷ (see Table 17 and *Appendix III Survey*).

RESULTS

The average score in terms of the extent to which companies encourage internal reporting of wrongdoing in their organisation is 31%, the lowest score of all three dimensions. With a score of 82%, NN Group N.V. has the highest score in this dimension.

Only a small minority of the companies (26%) publish the outcomes of whistleblowing cases internally. Slightly more companies (35%) publish statistics externally about whistleblowing cases. Most of them publish these data in the annual report.

The most used channel to inform employees about their whistleblowing program, is the intranet platform, which is being used by a slight majority of the companies (53%). A majority of the companies (59%) have a helpline or confidential advisor to advise employees on the reporting or wrongdoing. In most of the companies (53%) employees are not being trained on the usage of the whistleblowing programme. Only a quarter of the companies (24%) conduct staff surveys regarding awareness of the whistleblowing programme every year. A majority of the companies (59%) do not train the people responsible for the whistleblowing programme to perform their functions.

The Energy sector scores highest on culture, with an average of 40%. The Trade sector scores the lowest with an average of 28%.

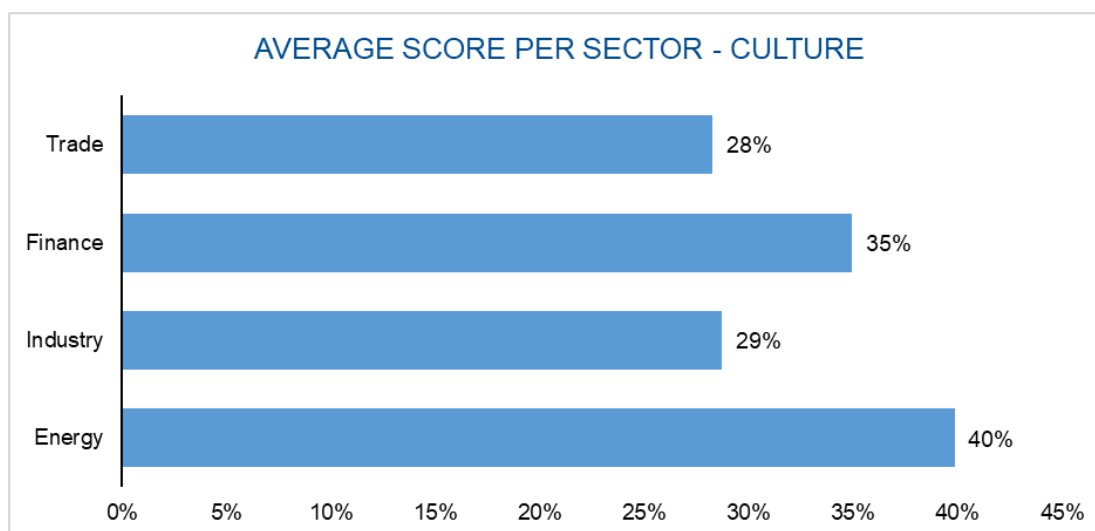


Table 16

²⁶ PwC, 'Striking a balance: Whistleblowing Arrangement as part of a speak up strategy', 2013, www.pwc.co.uk/fraud-academy/insights/whistleblowing-slides.html; EY, '14th Global Fraud Survey. Corporate misconduct — individual consequences', 2016, www.ey.com/gl/en/services/assurance/fraud-investigation---dispute-services/ey-global-fraud-survey-2016; ACFE, *Report to the Nations, 2018 Global Study on Occupational Fraud and Abuse* (2018). Available at: <https://www.acfe.com/report-to-the-nations/2018/default.aspx> and TI-S, 'International Principles for Whistleblower Legislation', 2016, www.transparency.org/whatwedo/publication/international_principles_for_whistleblower_legislation

²⁷ See Appendix I Methodology, p. 40

THE SUPPORTIVENESS OF THE CORPORATE CULTURE FOR INTERNAL REPORTING OF WRONGDOING; ANALYSIS PER QUESTION (PERCENTAGES OF 68 COMPANIES)						
	1	<1->=0.75	<0,75->=0,5	<0,5->= 0.25	<0,25->0	0
Q20. Internal publishing of outcome cases (anonymised)	26%					74%
Q21. Channels for publishing outcome of cases	0%	3%	4%	18%	0%	75%
Q22. Publication of statistics cases externally	35%					65%
Q23.Channels for publishing statistics cases	0%	1%	6%	29%	0%	63%
Q24. Employees' awareness			Not scored			
Q25. Staff surveys to measure awareness	24%		9%			68%
Q26. Training on employees about the framework	32%		15%			53%
Q27. Informing employees about the framework	0%	6%	19%	35%	25%	15%
Q28. Helpline or confidential advisor	59%					41%
Q29. Responsible people trained for function	29%		12%			59%
Q30. Review and adaptation of framework	22%		24%			54%

Table 17

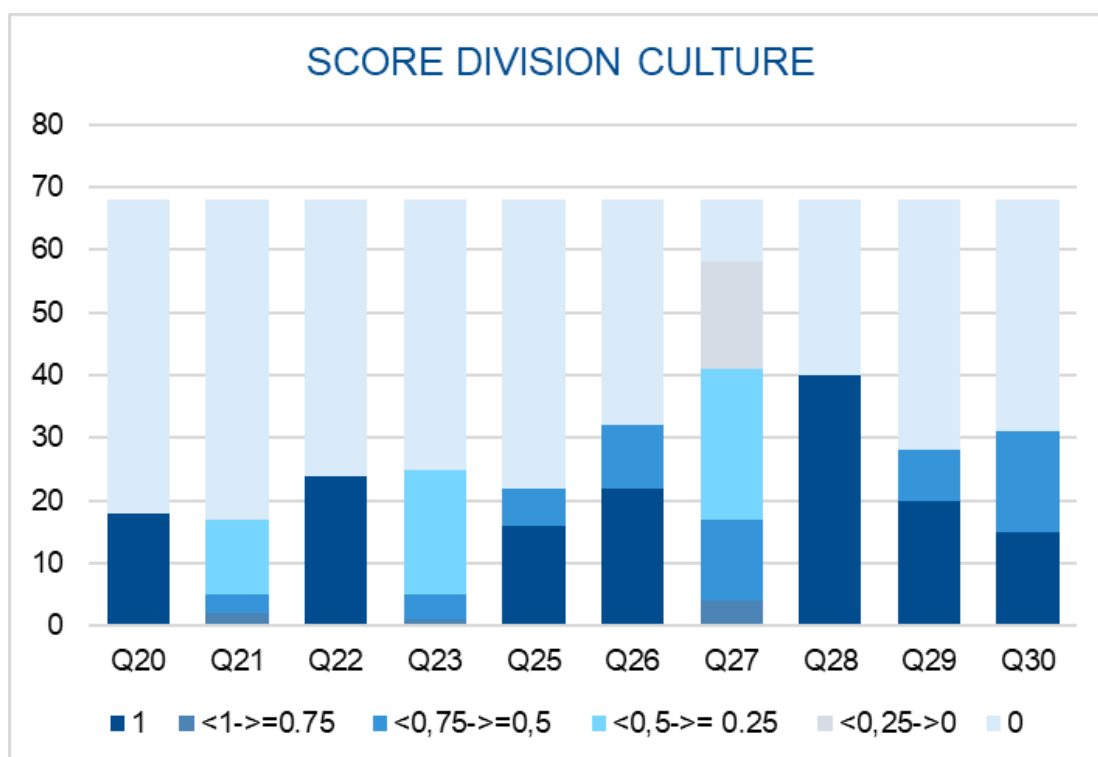


Table 18

RECOMMENDATIONS

Increase the level of protection given to people reporting wrongdoing internally:

- 1 Give reporters of wrongdoing the opportunity to report any form of retaliation.** One of the key risks for a reporter associated with reporting wrongdoing is possible retaliation. Therefore, a process for reporting retaliation should be in place: the Whistleblower Authority Act requires this.
- 2 Ensure and communicate the different ways of protection against retaliation widely to employees.** Companies must actively communicate that any form of retaliation against employees who report wrongdoing is forbidden and must actively support and protect staff who report wrongdoing. An effective system for protection against retaliation should include more than one component. A company may have a non-retaliation policy in place that stipulates disciplinary sanctions for retaliators, but full protection should include further action. For example, larger companies could offer the possibility for an employee to change office or working schedule and an independent party could be in place to support the employee after the investigation process.
- 3 Ensure protection of the reporter's identity through all stages of the investigation process.** The confidentiality of the reporter should be guaranteed during all stages of the investigation. In cases where the law requires disclosure of the reporter's name, he or she should be asked for approval or at least be informed of this in advance.
- 4 Create the possibility of reporting wrongdoing on an anonymous basis.** The elementary form of the reporter's protection is the possibility of reporting anonymously, regardless of the reporting channel. However, anonymity may not be safeguarded if a report can only be traced back to one particular person. Moreover, depending on how anonymity is provided, this may limit further investigation into the wrongdoing (for example, in clarifying the information provided by the reporter), the opportunity to provide protection (you cannot protect who you do not know) and the possibility of providing feedback to the reporter. These consequences are no reason to limit the possibility of anonymously reporting but the limitations should be communicated to employees.

Increase the effectiveness of the internal reporting procedure:

- 1 Create different channels for the reporting of wrongdoing.** A comprehensive whistleblowing arrangement should provide employees with a variety of reporting channels through which employees can voice a concern, preferably accessible 24 hours a day and 365 days a year, since most of the reports are made during non-business hours. A mixture of different reporting channels (for example, telephone hotline, dedicated email, web-based system, in-person reporting) ensure greater confidence among employees and gives them the possibility of

choosing the most appropriate channel for them. To ensure independence and to enhance confidentiality, reporting channels (especially the hotline and web-based system) may be outsourced to a specialised and independent third party provider.

- 2 When possible, provide feedback to reporters throughout all stages of the investigation process.** Reporters of alleged wrongdoing should always be given reference details allowing for further case tracking and communication. They should also be updated about the phase of the investigation process or any issues occurring, such as delays in the process. Follow-up should be given within 3 months after reporting. Furthermore, responses should be made visible where possible. This may be achieved by exploring whether employees who raised a concern can be included in developing a solution to the problem; this in turn can contribute to developing collective sense-making and increase trust in the effectiveness of the speak-up arrangement.
- 3 Install a Case Management System for the recording, investigating and monitoring of reports.** A Case Management System that is compatible with reporting channels allows the company to record and monitor the status of all reports from the time they are made until the time they are resolved. In fact, it prevents a company from overlooking reports and makes it easy to give feedback to reporters about the status of their case.
- 4 Ensure clearly assigned accountability within all stages of the process.** An effective whistleblowing procedure or investigative protocol defines the responsible parties for all stages of the process. Appointing a committee rather than an individual to review each reported issue can help to ensure that all reports are analysed with proper attention and independence.
- 5 Ensure that responsiveness is well organised.** Merely encouraging employees to speak up, without having robust response systems, is likely to have negative consequences for all parties involved. Make sure that the response system is well organised, clearly mandated and adequately resourced. This ensures that all reports are handled in the right way and by the right department or people. It also ensures effectiveness, as it may shorten the time needed to process the report.
- 6 Collect and review key statistics of reports on a regular basis.** To monitor the efficiency of the whistleblowing process, Key Performance Indicators (KPIs) should be established and measured on a regular basis. Ideally, the company should collect data and create statistics reports as frequently as possible. Most commonly used measurements are:
 - number of reports per reporting channel/employee/department/issue type;
 - percentage of reports investigated;
 - percentage of reports reported anonymously;
 - number of retaliation reports;
 - average number of days that cases are pending;
 - number/type of substantiated reports; and

- statistics about sanctions.

Increase supportiveness of corporate culture for the disclosure of wrongdoing:

In general culture is not found in rules or procedures, but manifests itself in an open, inclusive way of working in which employees can report directly to management, without formalities, and reports are immediately picked up and remedied. Nevertheless, procedures are essential not just to fall back on but also to create a safe environment for speaking up. Reporters of wrongdoing should be protected not only in word, but also in deed. This practice should be clear within all layers of the company. The following recommendations are proposed:

- 1 Appoint specialist speak-up operators.** As receiving and following-up concerns is their primary task rather than a marginal aspect of their job description, specialist operators tend to focus on appropriate listening and objective evaluation and follow-up.
- 2 Assign dedicated and experienced senior executives to be in charge of whistleblowing frameworks and the broader integrity framework.** Appointing senior management representatives for different functions within whistleblowing procedures (for example, Chief Compliance Officer responsible for the oversight of investigations) indicates the importance of the whistleblowing frameworks in the company as well as the appropriate 'tone from the top'.
- 3 Review whistleblowing frameworks on a regular basis.** Independent and regular monitoring of whistleblowing frameworks (ideally once a year) is required to ensure the appropriateness of the frameworks and their compliance with applicable law.
- 4 Appoint a confidential advisor for advising employees on the reporting of wrongdoing.** Ideally, this person (or persons in case of large organisations) should have a senior position within the company to emphasise the importance of whistleblowing and increase awareness of whistleblower protection.
- 5 Arrange regular training for employees on whistleblowing and the broader integrity framework.** Training should set out how to raise and report concerns at work and dispel uncertainty around processes and definitions. Employees should undergo mandatory training regarding the integrity frameworks within the company, which includes training on whistleblowing. Furthermore, employees and management responsible for receiving and investigating reports, and interacting with reporters, must receive regular training on legal knowledge and communication.
- 6 Regularly measure the awareness of whistleblowing and broader integrity frameworks among employees, through surveys.** It is important to gauge the awareness of the whistleblowing frameworks among employees. This may further indicate to what extent management promotes the importance of protecting potential whistleblowers within the company.
- 7 Send out regular communication to employees about whistleblowing frameworks.** Apart from training, employees should receive regular communication about whistleblowing frameworks, for example, via a dedicated

intranet section and/or during staff meetings. First-line managers should ensure that all employees are knowledgeable and reminded of the procedures – for example, employees may be provided with a manual about the whistleblowing framework in the company.

- 8 Share lessons learned from whistleblowing cases internally with employees.** In order to promote a positive message about whistleblowing and to increase awareness among all employees, companies should communicate lessons learned from investigations internally. When publishing information, the company is obliged to ensure that the identity of reporters and any person accused of wrongdoing is protected, not traceable and that the publication is in compliance with General Data Protection Regulation (GDPR) at all times.
- 9 Publish anonymised statistics about whistleblowing reports externally.** To promote a positive message about whistleblowing and to increase trust in the company at the stakeholder level, companies should publish anonymised statistics about whistleblowing cases externally in their annual report and/or website (for example, number and type of received and investigated reports). When publishing information, the company is obliged to ensure that the identity of reporters and anyone accused of wrongdoing is protected at all times.

FOSTER A SPEAK-UP CULTURE

As mentioned above a “speak-up culture” is not found in rules or procedures but shows itself when employees feel psychologically safe voicing their concerns without fear of retaliation. Inclusive employers foster a “speak-up culture” by creating a psychologically safe workplace allowing for risks and vulnerability and promoting a culture where individuals can openly speak up without fear of retribution. To foster a speak-up culture, the following recommendations are proposed:

- 1 Proactively invite input.** As an employer, it is important to ask questions and refrain from adding input just for the sake of sounding like you know more than those around you. You can remind your employees why it is important for them to speak up and respond appreciatively when they do.
- 2 Create moments to talk about ethical breaches.** The more room employees have to talk about moral issues, the more they do and learn from one another. It is not only about speaking up on ethical breaches. In general, honesty and openness in a discussion on viewpoints, emotions, and dilemmas is an unambiguous indicator of the organisation’s ethical focus.
- 3 Make giving and receiving feedback a habit.** Giving ongoing feedback is an essential part of growth and development. When doing so, it is recommended to provide actionable feedback with immediate and concrete comments.
- 4 Reward honest dialogue.** When people do follow suit, and pursue open and honest dialogue, make sure you reward such behavior properly. Offer praise, or more professional responsibility - whatever will act as a push for others to adopt the same kind of conversation.
- 5 Make it safe to propose new ideas.** Continuously ask for unconventional contributions. Offer your own outside-of-the-box ideas to show that revolutionary ideas are appreciated, and respond to new ideas with enthusiasm.
- 6 Be visible and accessible.** As an employer, you need to be where your people are so staff becomes more comfortable sharing situations in real time. This allows the leader to support and guide staff appropriately and leads to employees that are more willing to speak up about situations.
- 7 Take action.** The main reason why employees do not speak up is not because of fear but because of complacency. Employees do not believe their employer will do something about the situation. To motivate employees in speaking up they need to see results of appropriate action being taken. Also, keeping staff informed by letting them know how you take action can be very helpful. Not doing so will encourage complacency.
- 8 Lead by example.** Use your own actions as the easiest way to show others the kind of behavior you want to promote in the workplace. Model the kind of open and transparent communication you want to implement at the workplace, and your employees will follow. Ultimately, it is what an employer does that influences the behavior of his or her employees, and not what he or she says.

APPENDIX I. METHODOLOGY

Whistleblowing Frameworks 2019 builds on Transparency International's existing work on combating corruption in the private sector. The methodology for this current study is in line with the methodology used in the 2017 report *Whistleblowing Frameworks: Assessing Dutch Publicly Listed Companies*.²⁸ The method derived from Transparency International's Transparency in Corporate Reporting or TRAC-methodology and was tailor-made for the study on Whistleblowing Frameworks in 2017.²⁹ *Whistleblowing Frameworks 2019* provides a tool for assessment of the whistleblowing frameworks of companies in the sectors Finance, Trade, Industry and Energy, based in the Netherlands, a ranking of the whistleblowing frameworks of 68 companies in the Netherlands and recommendations for further improvement.

STRUCTURE

To be able to assess the quality and effectiveness of the current whistleblowing frameworks, three dimensions have been established and validated by experts on whistleblowing that served as a basis for the survey and desk research: protection, procedure and culture.³⁰ Each dimension is further divided into sub-dimensions:

1. The level of **protection** given to people reporting wrongdoing internally;
 - a. Level of anonymity
 - b. Anti-retaliation measures
2. The effectiveness of the internal reporting **procedure**;
 - a. Reporting and response mechanism
 - b. Monitoring
3. The supportiveness of the corporate **culture** for the reporting of wrongdoing.
 - a. Commitment from top management
 - b. Communication

RANKING

Following this structure, 68 companies within the four different sectors (Finance, Industry, Trade and Energy) were assessed on their whistleblowing frameworks. All companies were ranked based on each question by a score on a scale of zero to one. Based on this scoring, rankings for all three dimensions of the framework were developed and ultimately, an overall ranking of companies was created. The full questionnaire can be found in *Appendix III Survey*.

²⁸ Rooijendijk, L., Scheltema-Beduin, A., *Whistleblowing Frameworks* (Transparency International NL, 2017). Accessed 27 August 2019, <https://www.transparency.nl/wp-content/uploads/2017/12/Whistleblowing-Frameworks-TI-NL-final-report-13-12-2017.pdf>.

²⁹ Scheltema-Beduin, A., Vujkovic, D., *Transparency in corporate reporting* (Transparency International NL, 2016). Accessed 28 August 2019, <http://www.transparency.nl/wp-content/uploads/2016/10/TRAC-report-Transparency-International-Nederland-2016.pdf>

³⁰ Findings validated during interviews with company experts of Phillips & Cohen LLP, Institute of Internal Auditors, UK National Audit Office, Labaton Sucharow LLP, Price Waterhouse Coopers & Capgemini (2017).

SECTOR AND COMPANY SELECTION

The main criteria applied for the company selection for this study were: number of employees (more than 50 employees), net-revenue and domicile (of either the parent or subsidiary company) in the Netherlands. Taking into account these criteria, TI-NL initially selected 85 companies for assessment. However, of 17 non-responsive companies there were no public data on whistleblowing frameworks available at all, and these companies are therefore not taken into account in the main findings.

Consequently, TI-NL assessed the whistleblowing frameworks of 68 companies located in the Netherlands, of which 38 are publicly-listed companies on the AEX-, AMX-, ASX- or local Amsterdam indices. Important to mention here is that publicly-listed companies are subject to stricter regulations and more detailed disclosure laws about their financial condition, operating results, management compensation and other areas of their business. This could explain why publicly-listed companies generally achieve a higher score than non-listed companies.

The selected companies have been divided into four sectors: Trade, Finance, Industry and Energy (see Table 19 below for number of companies in each sector). The sector-based approach of this study aims to give insight into the differences in the level of importance that is given by companies when it comes to whistleblowing frameworks. The reasoning behind the selection of the different sectors can be found in the fact that these are four of the largest sectors in the Netherlands in terms of number of employees and net revenue. The company selection per sector can be found in Table 22 on p. 45.

The four sectors in which the selected companies are classified are significantly broad, and can therefore be further divided into subsectors, while respecting the diversity of the assessed companies. The division of the four sectors in subsectors and the companies operating in the respective subsector can be found in Table 23 on p. 46, 47.

Sector	Number of companies (total = 68)
Trade	30
Finance	17
Industry	15
Energy	6

Table 19

DATA COLLECTION

The methodology adopted for this study is empirical of nature. The study assesses the quality and effectiveness of the current whistleblowing frameworks empirically by designing a questionnaire. Through the questionnaire both quantitative and qualitative data was collected. All selected companies were approached through email with an explanation of the study and the invitation to fill out the questionnaire through an online survey platform or, if preferred, by sending the answers in a Word-document. The questionnaire was directed to the officers responsible for the whistleblowing framework within their respective companies.

Of the 85 companies, 31 filled out the questionnaire (response rate of 36%). The companies that did not respond were sent a reminder by email and, if it was unclear whether the emails were received, TI-NL also reached out to them by phone. For those companies that did not respond, desk research was applied and the questionnaire was filled out with publicly-available information on their whistleblowing frameworks to assess the quality and effectiveness of these frameworks. The outcome of the questionnaire was sent to all companies (including the non-responsive companies) for review and possible feedback. In total 11 companies replied to the draft results with additional comments, which have been included in the final results.

Table 20 below illustrates the response status of the assessed companies at the time this study was assessed.

QUESTIONNAIRE	DESK RESEARCH
31 companies	37 companies
Aalberts N.V. * ABN AMRO N.V.* Aegon N.V. * Akzo Nobel N.V. * ASR Nederland N.V. * Brunel International N.V. * Coöperatieve Rabobank U.A. Deloitte Accountants N.V. Flow Traders N.V.* FrieslandCampina B.V. Heineken N.V. * ING Group N.V. * Inter IKEA Systems B.V. Intertrust N.V.* Koninklijke Ahold Delhaize N.V. * Koninklijke DSM N.V.* Koninklijke Haskoning DHV Groep B.V. Koninklijke KPN N.V.* KPMG N.V. NN Group N.V. * Randstad N.V. * RELX plc * Royal Dutch Shell plc * SBM Offshore N.V. * Signify N.V. * Sligro Food Group N.V. * Takeaway.com N.V. * Unilever N.V. * Vastned Retail N.V. * Vattenfall N.V. Wolters Kluwer N.V. *	Achmea B.V. Altice Europe N.V. * APG Groep N.V. ArcelorMittal S.A.* ASML Holding N.V. * BP plc ** Capgemini S.E. ** de Volksbank N.V. Eneco B.V. Ernst & Young Global Limited ** Eurocommercial Properties N.V. * Euronext N.V. * Google, Inc. ** GrandVision N.V. * Grant Thornton Accountants en Adviseurs B.V. Greenchoice B.V. Hema B.V. IMCD N.V.* KAS BANK N.V. (CACEIS) KLM N.V. Koninklijke BAM Groep N.V. * Koninklijke Brill N.V. * Koninklijke Philips N.V. * Koninklijke Vopak N.V. * METRO AG ** Nike, Inc. ** Oracle Corporation ** Royal Boskalis Westminster N.V. * SHV B.V. Siemens AG ** Tata Steel Ltd ** Technische Unie B.V. Tesla, Inc. ** The Adecco Group AG ** Unibail-Rodamco-Westfield S.E.* USG People The Netherlands B.V. Wereldhave N.V. *

* Publicly listed on AEX-, AMX-, ASCX- or a local Amsterdam index.
** Information obtained from the website of this non-Dutch parent company, regarding its subsidiary or subsidiaries in the Netherlands.

Table 20

QUESTIONNAIRE OR DESK RESEARCH

There is a clear distinction in scores between companies that filled out the questionnaire themselves, and the companies that have been scored based on desk research. This is mostly visible in the dimension that looks into the corporate culture.

There are several possible explanations for this difference. First of all, it can be argued that companies that have not implemented and carried out an effective whistleblowing framework, are not willing to cooperate in our study by filling out the questionnaire. Second, some questions are impossible to score with merely desk research. For instance, whether a company publishes statistics internally, is often not made publicly available. Desk research therefore inevitably leads to a lower score. However, TI-NL decided to rank the desk research scores similarly as the questionnaire-based scores. The main goal of this report is to stimulate companies to implement an effective whistleblowing framework. The method of 'ranking' is in our opinion supportive to that goal. We hope it encourages companies to enhance their whistleblowing framework and to cooperate in future studies by filling out the questionnaire.

Apart from the purpose of our research, we encourage all companies to make their whistleblowing frameworks publicly available. As mentioned in the introduction of this study, internal reporting mechanisms should not only be open to employees but also to third parties such as suppliers, service providers and customers.

ESTABLISHMENT OF RANKING

The 68 companies operating in the sectors Finance, Trade, Industry and Energy within the Netherlands were ranked on each question by giving a score on a scale from zero to one. Based on this scoring, rankings for all three dimensions of the framework were developed and split out per sector and ultimately, an overall ranking of companies (both all-together as sector-specific) was composed. Due to rounded numbers in all tables except for the overall ranking small differences may be found in the company scores.

SCORING

		Answer possibilities and scoring values									Max points	Type of question
Question		A	B	C	D	E	F	G	H	I		
Protection	2	1	0								1	A/B
	3										1	MC
	4	1	0								1	A/B
	5	1	0								1	A/B
	6	0,25	0,25	0,25	0,25	0					1	+
	Total										4	
Procedure	7	0,11	0,22	0,11	0,11	0,11	0,11	0,00	0,11	0,22	1	+
	8	1	0								1	A/B
	9	0,5	1	1	1	1	1	0	0		1	MC
	10	1	0								1	A/B
	11	0	0	1	0	0,5	1				1	MC
	12	1	1	0,5	1	0	0	0,5	1		1	MC
	13	1	0								1	A/B
	14	1	0								1	A/B
	15	1	0								1	A/B
	16	1	0,5	0							1	MC
	17	0,14	0,14	0,14	0,14	0,14	0,14	0,0	0,14		1	+
	18	1	0,5	0,25	0						1	MC
	19	Not scored										not scored
	Total										12	
Culture	20	1	0								1	A/B
	21	0,25	0,25	0,25	0	0,25					1	+
	22	1	0								1	A/B
	23	0,25	0,25	0,25	0	0,25					1	+
	24	not scored									0	not scored
	25	1	0,5	0							1	MC
	26	0	0,5	1							1	MC
	27	0,14	0,14	0,14	0,14	0,14	0,14	0,00	0,00	0,14	1	+
	28	1	0								1	A/B
	29	0,5	1	0							1	MC
	30	1	0,5	0							1	MC
	Total										10	
Total max points											26	

Table 21

As demonstrated in Table 21 on the previous page, for every question, possible responses were allocated a certain number of points based on the importance of that particular criteria. With a maximum score on protection of 4; a maximum score on procedure of 12; and a maximum score on culture of 10, the maximum total score amounts to 26 points. None of the dimensions were given any extra weight. The final score was calculated by adding up the points received and dividing that number with the possible maximum score that a company could have received.

UNSCORED QUESTIONS IN QUESTIONNAIRE

In this study, we decided to not score three of the questions: 3, 19 and 24. Question 3 (“How does your company manage information about the whistleblowers’ identity during the investigation process?”) has not been scored, because both the question as the answer options turned out to be unclear and rather open for interpretation.

Question 19 (“How many whistleblowing reports does your company receive on an annual basis?”) and question 24 (“How aware would you say your company’s employees are of the whistleblowing programme”) were not intended to be scored but to receive information from companies on the awareness among employees of their respective whistleblowing frameworks. Furthermore, question 24 is also open for interpretation of the company’s representative filling out the survey.

LIMITATIONS OF THE STUDY

This report and its resulting scores only cover the whistleblowing framework that has been formally established within the company and therefore analyses the protection offered on paper. It should be highlighted that the actual performance of the whistleblowing framework may be different from the protection on paper. As such, when a company scores high, this does not necessarily mean that the actual protection is in fact effective in practice. For instance, if the possibility of reporting anonymously is offered on paper, it may very well be the case that this is not possible in practice. This may occur when the identifiable facts of a report point to a specific person, or the reporter’s identity becomes clear during the course of investigating the report. Furthermore, retaliation may be forbidden in theory, but may not be sanctioned in practice or difficult to prove. While a strong whistleblowing framework is needed to effectively protect those that disclose wrongdoing, it is in no way sufficient without adequate capacity and resources to implement it effectively.

RECOMMENDATIONS FOR COMPANIES

Based on current best practices, literature research and expert interviews, recommendations for effective whistleblowing frameworks were developed. Recommendations were created for each of the dimensions: protection, procedure and culture. The recommendations are applicable for all private sector companies.

COMPANY SELECTION PER SECTOR

Trade	Industry
Altice Europe N.V.*	Aalberts N.V.*
Brunel International N.V.*	Akzo Nobel N.V.*
Capgemini S.E. **	ArcelorMittal S.A.*
Eurocommercial Properties N.V. *	ASML Holding N.V.*
FrieslandCampina B.V.	Koninklijke BAM Groep N.V.*
Google, Inc. **	Koninklijke DSM N.V.*
GrandVision N.V.*	Koninklijke Philips N.V.*
Heineken N.V.*	Koninklijke Vopak N.V.*
Hema B.V.	Koninklijke Haskoning DHV Groep B.V.
IMCD N.V.*	Royal Boskalis Westminster N.V.*
Inter IKEA Systems B.V.	SHV B.V.
KLM N.V.	Siemens AG **
Koninklijke Ahold Delhaize N.V.*	Signify N.V. *
Koninklijke Brill N.V. *	Tata Steel Ltd **
Koninklijke KPN N.V.*	Tesla, Inc. **
METRO AG **	Finance
Nike, Inc. **	ABN AMRO N.V.*
Oracle Corporation **	Achmea B.V.
Randstad N.V. *	Aegon N.V.*
RELX plc *	APG Groep N.V.
Sligro Food Group N.V.*	ASR Nederland N.V.*
Takeaway.com N.V.*	Coöperatieve Rabobank U.A.
Technische Unie B.V.	De Volksbank N.V.
The Adecco Group AG **	Deloitte Accountants N.V.
Unibail-Rodamco-Westfield S.E.*	Ernst & Young Global Limited **
Unilever N.V.*	Euronext N.V.*
USG People The Netherlands B.V.	Flow Traders N.V.*
Vastned Retail N.V.*	Grant Thornton Accountants en Adviseurs B.V.
Wereldhave N.V.*	ING Group N.V.*
Wolters Kluwer N.V.*	Intertrust N.V.*
Energy	KAS BANK N.V. (CACEIS)
BP plc **	KPMG N.V.
Eneco B.V.	NN Group N.V.*
Greenchoice B.V.	
Royal Dutch Shell plc *	
SBM Offshore N.V.*	
Vattenfall N.V.	

* Publicly listed on AEX-, AMX-, ASCX- or a local Amsterdam index.

** Information obtained from the website of this non-Dutch parent company, regarding its subsidiary or subsidiaries in the Netherlands.

Table 22

COMPANY SELECTION PER SUBSECTOR

SECTOR	SUBSECTOR	COMPANY
Trade	Recruitment	The Adecco Group AG **
		USG People The Netherlands B.V.
		Randstad N.V. *
		Brunel International N.V.*
	Consumer goods and services	Nike, Inc. **
		Inter IKEA Systems B.V.
		GrandVision N.V.*
		Hema B.V.
		IMCD N.V.*
		Koninklijke Ahold Delhaize N.V.*
		Unilever N.V.*
		METRO AG **
		Sligro Food Group N.V.*
		Takeaway.com N.V.*
		Heineken N.V.*
		FrieslandCampina B.V.
		KLM N.V.
	Technical services, Telecom & IT	Altice Europe N.V.*
		Technische Unie B.V.
		Koninklijke KPN N.V.*
		Google, Inc. **
		Capgemini S.E. **
		Oracle Corporation **
	Publishing & Information	Koninklijke Brill N.V. *
		RELX plc *
		Wolters Kluwer N.V.*
	Real Estate	Eurocommercial Properties N.V. *
		Unibail-Rodamco-Westfield S.E. *
		Vastned Retail N.V.*
		Wereldhave N.V.*
Energy	Oil and gas	BP plc **
		Royal Dutch Shell plc *
	Offshore industry Energy supplier	SBM Offshore N.V.*
		Eneco B.V.
		Greenchoice B.V.
		Vattenfall N.V.
Industry	Steel	ArcelorMittal S.A.*
		Tata Steel Ltd **
	Construction	Koninklijke BAM Groep N.V.*

		Royal Boskalis Westminster N.V.*
	Chemicals	Koninklijke DSM N.V.*
		Koninklijke Vopak N.V.*
		Akzo Nobel N.V.*
	Electronics	Koninklijke Philips N.V.*
		Siemens AG **
		Signify N.V. *
		ASML Holding N.V.*
	Engineering	Koninklijke Haskoning DHV Groep B.V.
		Aalberts N.V.*
		Tesla, Inc. **
	Industrial services	SHV B.V.
Finance	Accounting and consultancy	Deloitte Accountants N.V.
		Ernst & Young Global Limited **
		KPMG N.V.
		Grant Thornton Accountants en Adviseurs B.V.
	Banking	ABN AMRO N.V.*
		Coöperatieve Rabobank U.A.
		De Volksbank N.V.
		ING Group N.V.*
		KAS BANK N.V. (CACEIS)
	Insurance	NN Group N.V.*
		Aegon N.V.*
		Achmea B.V.
		ASR Nederland N.V.*
	Pension	APG Groep N.V.
	Equity and Trusts	Euronext N.V.*
		Flow Traders N.V.*
		Intertrust N.V.*

* Publicly listed on AEX-, AMX-, ASCX- or a local Amsterdam index.

** Information obtained from the website of this non-Dutch parent company, regarding its subsidiary or subsidiaries in the Netherlands.

Table 23

APPENDIX II. DESK RESEARCH REFERENCES

The following companies did not respond to the questionnaire. To complete the questionnaire with publicly available data, the following sources³¹ were used:

1. Achmea B.V.

- a. <https://www.achmea.nl/-/media/achmea/documenten/duurzaam/algemene-gedragrcode-achmea.pdf> (Algemene Gedragrcode)
- b. <https://institutioneelnieuws.achmeainvestmentmanagement.nl/download/134235/achmeaimintegriteitsbeleidvastgesteldinrrcdecember2017.pdf?3331> (Integriteitsbeleid)
- c. https://www.achmeabank.nl/_cache/achmea-bank/media/aloyg54812/Klokkeluidersregeling_Achmea.pdf?hash=3152004cfd702b2 (Klokkeluidersregeling)

2. Altice Europe N.V.

- a. http://altice.net/sites/default/files/pdf/6-Altice_NV_Whistleblowers_Policy.pdf
- b. <http://altice.net/sites/default/files/pdf/AENV%20-%20Code%20of%20Business%20Conduct%20-%2010.04.2019.pdf>
- c. <http://altice.net/sites/default/files/pdf/AENV%20-%20Comply%20or%20explain%20list%20-%202018%20-%20vf.pdf>
- d. <http://altice.net/sites/default/files/pdf/AENV%20-%20Comply%20or%20explain%20list%20-%202018%20-%20vf.pdf>

3. APG Groep N.V.

- a. <https://www.apg.nl/nl/publicatie/Jaarverslag%20APG%202018/1070>
- b. https://www.apg.nl/corporate-governance/NL/2018_regeling%20anoniem%20melden%20mistanden.pdf

4. ArcelorMittal S.A.

- a. <https://corporate.arcelormittal.com/~media/Files/A/ArcelorMittal/corporate-responsibility/Whistleblower/pdf/whistleblower-policy-du.pdf>

³¹ Last checked on February 11, 2020.

- b. <https://corporate.arcelormittal.com/~media/Files/A/ArcelorMittal/investors/annual-reports/2018/Annual%20Report%202018%20-%20ArcelorMittal.pdf>
- 5. **ASML Holding N.V.**
 - a. <https://www.asml.com/-/media/asml/files/company/governance/code-of-conduct/asml-speakup-policy-2016.pdf> (Speak Up Policy)
 - b. <https://www.asml.com/-/media/asml/files/company/governance/code-of-conduct/asml-business-principles-2016.pdf> (Code of Conduct)
- 6. **BP plc**
 - a. <https://www.bp.com/content/dam/bp/business-sites/en/global/corporate/pdfs/who-we-are/our-values-and-code-of-conduct/bp-code-of-conduct-english.pdf>
 - b. <https://www.bp.com/en/global/corporate/sustainability/our-people-and-ethics/ethical-conduct.html>
- 7. **Capgemini SE**
 - a. https://www.capgemini.com/wp-content/uploads/2018/11/Capgemini_Group_Anti-corruption_Policy_En.pdf
 - b. https://www.capgemini.com/wp-content/uploads/2017/07/speakup_dppn.pdf
- 8. **De Volksbank N.V**
 - a. <https://www.devolsbank.nl/en/about-us/compliance>
- 9. **Eneco B.V.**
 - a. https://www.eneco.nl/over-ons/~media/content/over-ons/pdf/eneco_gedragcode_januari_2019.ashx/
 - b. <https://www.enecogroep.nl/~media/eneco-groep/pdf/voorwaarden/richtlijninzakedemeldingenafhandelingvanintegriteitincidenten201.ashx?la=nl-nl>
 - c. <http://jaarverslag.enecogroep.nl/governance>
 - d. <http://jaarverslag.enecogroep.nl/bijlagen-bestuurs-verslag#verklaring-naleving-gedragcode-leveranciers>
- 10. **Ernst & Young Global Limited**
 - a. https://www.ey.com/en_gl/ey-ethics-hotline
 - b. <https://secure.ethicspoint.com/domain/media/en/gui/6483/index.html>
 - c. <https://secure.ethicspoint.com/domain/media/en/gui/6483/faq.html>

- d. https://www.ey.com/en_gl/assurance/how-to-drive-the-future-of-compliance-with-integrity-in-the-spotlight
 - e. https://assets.ey.com/content/dam/ey-sites/ey-com/nl_nl/generic/legal-pdf%27s/ey-nl-klokkenluidersregeling.pdf
- 11. Eurocommercial Properties N.V.**
- a. <https://www.eurocommercialproperties.com/about/governance>
(Regulations as meant in Best Practice provision 2.6.1 of the Dutch Corporate Governance Code of 8 December 2016 (Whistleblower's Code))
- 12. Euronext N.V.**
- a. <https://www.euronext.com/en/investor-relations/corporate-governance>
 - b. https://www.euronext.com/sites/default/files/2019-04/wb_policy_rev_2_en_2018_0.pdf
- 13. Google Inc.**
- a. <https://abc.xyz/investor/other/google-code-of-conduct/> (Code of Conduct)
- 14. GrandVision N.V.**
- a. <http://investors.grandvision.com/static-files/964b579f-ee07-43dc-ab08-0e2f11b26a30> (GrandVision Whistleblower Procedure - Rules of Conduct Relating to Suspected Irregularities for GrandVision and its Group Companies ("Whistleblower Rules"))
- 15. Grant Thornton Accountants en Adviseurs B.V.**
- a. <https://www.grantthornton.nl/globalassets/1.-member-firms/netherlands/documenten/over-gt/20180430-klokkenluidersregeling-grant-thornton-tijdelijk.pdf>
 - b. <https://www.grantthornton.nl/globalassets/1.-member-firms/netherlands/documenten/overig-pdf/2019/transparantieverslag-2018---grant-thornton.pdf>
- 16. Greenchoice B.V.**
- a. <https://www.greenchoice.nl/media/4872/greenchoice-duurzaamheidsverslag-2018.pdf>
- 17. HEMA B.V.**
- a. <https://www.hema.net/documents/780029/820703/code+of+conduct+2016.pdf/12b4724c-30d7-4a08-aba7-1251014fd238> (Code of Conduct)
- 18. IMCD N.V.**

- a. <https://www.imcdgroup.com/investors/corporate-governance/internal-alert-procedure> (Internal Alert Procedure)
- 19. **KAS bank N.V. (CACEIS)**
 - a. https://www.kasbank.com/media/1611/kas_bank_whistleblowing_policy.pdf
- 20. **KLM N.V.**
 - a. https://www.klmtakescare.com/sites/default/files/KLM_Whistleblower_Policy_AMSDJ-2017-v.1-EN.pdf
 - b. https://www.klmtakescare.com/sites/default/files/52222_Update_brochure_KLM_gedragscode_ENG_V07.pdf
- 21. **Koninklijke BAM Groep N.V.**
 - a. https://www.bam.com/sites/default/files/domain-606/speak_up_-_interne_meldingsprocedure-606-15101339241526350446.pdf
- 22. **Koninklijke Brill N.V.**
 - a. https://brill.com/fileasset/downloads_static/static_corporategovernance_whistleblowerpolicy_eng.pdf
- 23. **Koninklijke Philips N.V.**
 - a. <https://secure.ethicspoint.eu/domain/media/en/gui/100518/index.html>
- 24. **Koninklijke Vopak N.V.**
 - a. https://www.vopak.com/sites/default/files/attachment/basicpage/english_code_of_conduct.pdf
 - b. https://www.vopak.com/sites/default/files/attachment/basicpage/whistleblower_rules.pdf (Whistleblower Rules)
- 25. **METRO AG**
 - a. https://www.metroag.de/~/_assets/metro/documents/company/compliance/metro-compliance-management-system-description_en.pdf
- 26. **Nike, Inc.**
 - a. <https://secure.ethicspoint.com/domain/media/en/gui/56821/index.html>
(Speak Up Portal)
 - b. <https://secure.ethicspoint.com/domain/media/en/gui/56821/code.pdf>
(Code of Conduct)
- 27. **Oracle Corporation**
 - a. <https://www.oracle.com/assets/cebc-176732.pdf>
 - b. <https://secure.ethicspoint.com/domain/media/en/gui/31053/faq.html#faq3>

- c. <http://www.oracle.com/us/industries/financial-services/ofss-annual-report-2018-19-5593096.pdf>

28. Royal Boskalis Westminster B.V.

- a. <https://boskalis.com/search.html#view/list/query/whistleblower>

29. SHV B.V.

- a. <https://www.shv.nl/sites/default/files/usercontent/1904/SHV%20Annual%20Report%202018.pdf>
- b. <https://www.shv.nl/policy-statements/ethics-compliance>
- c. <https://www.expolink.co.uk/whistleblowing-hotline/PDF/SHVEnglishFAQ.pdf>
- d. <https://www.expolink.co.uk/whistleblowing-hotline/PDF/SHVSpeakUppolicy.pdf>
- e. <https://sustainability.shvenergy.com/impact-stories/spain/ethics-and-compliance-conference>

30. Siemens AG

- a. <https://new.siemens.com/global/en/company/sustainability/compliance.html>
- b. <https://new.siemens.com/global/en/company/sustainability/compliance/reporting-channels.html>
- c. <https://www.bkms-system.net/bkwebanon/report/clientInfo?cin=19siem14&language=eng>
- d. <https://assets.new.siemens.com/siemens/assets/public.1558420194.5c242542-e991-4b97-af63-090ad509be74.2019-sag-bcg-en.pdf>

31. Tata Steel Ltd

- a. <https://www.tatasteel.com/media/6776/wb-policy-de.pdf>
- b. https://www.tatasteeleurope.com/static_files/Downloads/Corporate/Sustainability/Ethical%20behaviour/Tata_Code_of_Conduct.pdf

32. Technische Unie B.V.

- a. <https://www.technischeunie.nl/images/content/legal/NL-Klokkenluidersprocedure.pdf> (Sonepar Klokkenluidersprocedure)
- b. <https://report.whistleb.com/en/sonepar-alert> (Web-based reporting mechanism)

33. Tesla, Inc.

- a. <https://ir.tesla.com/code-business-conduct-and-ethics-0>

- b. <https://www.tesla.com/sites/default/files/about/legal/tesla-supplier-code-of-conduct.pdf>

34. The Adecco Group AG

- a. <https://www.adeccogroup.com/our-company/compliance-and-ethics/>
- b. [https://www.adeccogroup.com/wp-content/themes/ado-group/downloads/code-of-conduct/Adecco Code of Conduct EN 2019.pdf](https://www.adeccogroup.com/wp-content/themes/ado-group/downloads/code-of-conduct/Adecco_Code_of_Conduct_EN_2019.pdf)
- c. <https://secure.ethicspoint.com/domain/media/en/gui/7017/index.html>

35. Unibail-Rodamco-Westfield S.E.

- a. [https://www.unibail-rodamco-westfield.de/wp-content/uploads/2018/09/code of ethics june 2018.pdf](https://www.unibail-rodamco-westfield.de/wp-content/uploads/2018/09/code_of_ethics_june_2018.pdf)

36. USG People The Netherlands B.V.

- a. <https://usgpeople.nl/wp-content/uploads/2019/03/1.1.-Meldingsprocedure-misstanden-USG-People-2019.docx.pdf>

37. Wereldhave N.V.

- a. <https://www.wereldhave.com/siteassets/documents/wereldhave-code-of-conduct-2018.pdf> (Code of Conduct)
- b. https://www.wereldhave.com/siteassets/documents/provisions-for-reporting-alleged-irregularities_september-2016.pdf

APPENDIX III. SURVEY

PROTECTION

These questions measure the level of protection given to the reporters of wrongdoing.

1. What is the name of your company?

2. Is it possible for employees in your company to report wrongdoing anonymously?

- Yes
- No

3. How does your company manage information about the whistleblowers' identity during the investigation process?*

- This information may be shared for the purposes of the investigation without asking the individual for approval
- This information may be shared for the purposes of the investigation, but only if approval is granted by the individual
- This information is not shared

**This question is not scored*

4. Does your company offer employees the possibility to report retaliation related to their disclosure?

- Yes
- No

5. Does your company communicate to employees that retaliation on reporters of wrongdoing is forbidden?

- Yes
- No

6. In what way does your company protect reporters of wrongdoing against retaliation? (choose all relevant answers)

- The employee may change the department/office/location of work
- There is a non-retaliation policy in place that includes disciplinary sanctions for those who retaliate
- An independent party supports the employee during and after the investigation process
- Employees may change their working schedule

- There is no formal protection

PROCEDURE

These questions measure the effectiveness of the whistleblowing procedure.

7. Which of the following channels are available to employees in your company to report wrongdoing? (choose all relevant answers)

- Internal hotline
- External hotline (outsourced to third party provider)
- Dedicated email
- In-person reporting
- Internal web-based system
- External web-based system (outsourced to third party provider)
- Other (please specify)

8. Does your company make its whistleblowing reporting channels available 24 hours a day, 7 days a week?

- Yes
- No

9. Who is responsible for the governance of your company's whistleblowing programme?

- Board of Directors
- Audit Committee
- Internal Audit
- Compliance Committee
- Chief Compliance Officer
- Independent party
- Other (please specify the department and function of this person/these people in the company)

10. Is there a preliminary verification of incoming reports of wrongdoing to assess the relevance and type of issue?

- Yes, they are first screened in terms of their type and risk-level
- No, they all go directly to people responsible for the investigation process

11. Who is ultimately responsible for deciding if a report of wrongdoing requires further investigation?

- Initial recipient of the report
- The party responsible for operating the reporting channel

- The party responsible for the investigation process
- Other (please specify department, function, level of this person in the company)

12. Who is responsible for investigating the incoming reports?

- Internal audit
- Compliance function
- Legal function
- Dedicated investigation team
- Third party service provider
- Other (please specify)

13. Does the reporting person receive an acknowledgement receipt of the disclosure within 7 days?

- Yes
- No

14. Are employees who reported wrongdoing given a follow-up (i.e. on how the wrongdoing will be handled)?

- Yes
- No

15. Answer this question if the previous question was answered with Yes: What is the time frame in which the follow-up takes place?

- 3 months or less
- > 3 Months

16. Does your organisation operate a Case Management System for recording, investigating and monitoring the wrongdoing cases?

- Yes, we have a Case Management System that services all reporting channels
- Yes, we have a Case Management System, however it services only selected channels (for example, compatible only with hotline)
- No, we do not have such a Case Management System

17. Which of the following statistics are measured to evaluate the effectiveness of the whistleblowing programme in your company? (choose all relevant answers)

- Number of reports
- Number of reports per reporting channel/employee/department/issue type

- Percentage of reports investigated
- Percentage of reports reported anonymously
- Number of retaliation reports
- Average cost per report
- Other (please specify)

18. How often are these statistics measured?

- On a monthly basis
- On a quarterly basis
- On a yearly basis
- They are not measured

19. How many whistleblowing reports does your company receive on an annual basis?*

- None
- This is not registered
- 1-10
- 11- 30
- 31-50
- 51-100
- 101-500
- > 500

**This question is not scored*

CULTURE

These questions measure the supportiveness of the corporate culture for the reporting of wrongdoing.

20. Apart from providing feedback to the reporter of wrongdoing, does your company internally publish the outcomes of whistleblowing cases, on an anonymous basis?

- Yes
- No

21. If yes, where does your company publish the outcomes of whistleblowing cases?
(choose all relevant answers)

- Email to staff
- Email to management for circulation to staff

- Message posted on the intranet
 - Other (please specify)
22. Does your company externally publish statistics about whistleblowing cases on an anonymous basis?
- Yes
 - No
23. If yes, where does your company publish these statistics? (choose all relevant answers)
- Annual report
 - Website
 - Public Newsletter
 - Other (please specify)
24. How aware would you say your company's employees are of the whistleblowing programme?*
- Very aware
 - Quite aware
 - Not very aware
 - Not at all aware
- *This question is not scored*
25. Does your company conduct staff surveys to measure the awareness and understanding of the whistleblowing programme?
- Yes, at least once a year
 - Yes, but less than once a year
 - No
26. How often are employees in your company trained on the usage of the whistleblowing programme?
- There is no mandatory training
 - Only once as part of mandatory onboarding training
 - There is regular mandatory training
27. Apart from training, how does your company inform employees about the whistleblowing programme? (choose all relevant answers)

- Dedicated intranet section
- Regular newsletter/bulletin to staff
- Dedicated section in the annual report
- Staff presentation
- Yearly performance reviews (*beoordelingsgesprek*)
- Staff meetings
- None
- Other (please specify)

28. Does your company have a helpline or a confidential advisor to advise employees on the reporting of wrongdoing?

- Yes
- No

29. Are the people responsible for the whistleblowing programme trained to perform their functions?

- Yes, these people are trained only when they are appointed
- Yes, these people attend regular training
- No, these people have not attended any special training to perform their functions

30. Does your company review and adapt the whistleblowing programme regularly?

- Yes, the programme is reviewed at least once a year
- Yes, the programme is reviewed regularly but less than once a year
- No, the programme has not been changed since implementation in year (please specify)



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