

Whistleblower & Complaints procedure

In this complaints and whistleblower policy the following topics are set out:

1. General
2. Scope
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4. Whistleblower procedure

This policy is published on the website and has been included in the Quality Manual of Baker Tilly Dutch Caribbean.

1. General

Under Article 32 of the 'Verordening Accountantsorganisaties (VAO), Baker Tilly Dutch Caribbean should have a complaints policy (Whistleblower policy). Art. 32 VAO reads:

1. The audit firm has a policy that ensures that people from outside the audit firm, its employees or its connected persons can address alleged irregularities inside or outside the audit firm, without jeopardizing their legal position. This policy means that complaints are recorded, are confidential and are treated in time. Complaints of irregularities, if valid, are handled in time by the adoption of appropriate measures by the audit firm.
2. The policy referred to in the first paragraph will be published on the website of the audit firm and included in the Quality Manual. On request, the policy will be sent to persons outside the audit firm.

2. Scope

This complaints and whistleblower policy covers the following situations:

- a. Dissatisfaction with a conduct of a partner or employee of our organization or differences of opinion;
- b. Acts leading to offenses by our organization or our employees;
- c. All actual or suspected violation of external laws and regulations by our organization or our employees;
- d. All actual or suspected violation of internal regulations by our organization or our employees;
- e. (Imminent) harassment of employees by colleagues or superiors;
- f. (Imminent) unlawful destruction or manipulation of data or information;
- g. All situations, which in the opinion of the reporter, qualify for reporting to the confidant

3. Complaints procedure

3.1 Submitting a complaint

You must submit your complaint in writing and signed to the compliance officer, Mr R. Gruppen RA. We ask you to provide the following information in your complaint:

- Your name, company name, address, telephone number and/or email address;
- The name of the employee or partner whose conduct the complaint relates to;
- A statement that it is a complaint with a clear description of the complaint, including supporting documents and disclosure of relevant facts and circumstances;
- The reason why you make a complaint;
- The date on which the conduct the complaint relates to occurred.

The compliance officer will send a receipt confirmation and the further procedure to the complainant, within a week after receipt of the complaint by the Board.

If a complaint does not meet the requirements mentioned above, the complainant will be notified within two week of receipt of the complaint and the complainant will be given two weeks to rectify the complaint. If the complainant does not rectify the complaint within two weeks, the confidant can decide not to handle the complaint.

The complainant will be notified within two weeks after the expiry of the two-week period referred to above.

The compliance officer will investigate the complaint and documents his findings in a file. The compliance officer will report his findings to the Board. It is the responsibility of the Board to further handle the complaint.

3.2 Complaint

a. Within two weeks of receipt of a complaint, the complaint will be discussed with the complainant. The purpose of this consultation is to determine whether the complaint can be handled through mediation and to determine to what extent the complaint qualifies for further handling.

b. Depending on the case, the consultation, as mentioned in the previous paragraph, may be waived if the Board considers it not to be useful in the case concerned.

c. When consultation or mediation leads to a solution that the complainant is satisfied with, the complaint will not be dealt with further. The complainant and the person whose conduct the complaint relates to shall be informed in writing of the termination of the complaints procedure.

d. Where consultations with the complainant or mediation are not satisfactory to the complainant, the handling of the complaint will be continued.

3.3 Handling of the complaint and advice by the committee

a. In case the handling of the complaint should be continued, where consultation or mediation was not satisfactory, the Board will consider the appointment of a temporary committee. The Board shall notify the complainant as soon as possible that the complaint has been submitted to the committee for advice. The Board informs the committee on all matters relating to the complaint and sets a deadline for the committee to provide their advice on the complaint.

b. The committee reports to the Board within the prescribed period.

c. If during the handling of the complaint, more matters relating to the complaint are known, the Board will inform the committee immediately.

d. For all partners and employees involved in the complaint there is an obligation of confidentiality.

3.4 Verdict

The Board will inform the complainant in writing and motivated of the findings of the investigation into the complaint and any conclusions drawn.

4. Whistleblower Procedures

The use of the whistleblower policy always takes place on the basis of anonymity.

1. If there is a situation that falls within the scope of this policy, the complainant has the ability to report this to the confidant. This person is Mr. R. Gruppen RA, who is also the compliance officer.

2. Reporting to the confidant is to be done by e-mail, to gruppen@bakertillycuracao.com;

3. Third parties can also report by using this mail address;

4. The confidant confirms the report within five working days to the complainant. The confidant informs the complainant how and within what period the report will be handled. This period shall be no later than four weeks after receipt of the report;

5. If there is a situation as mentioned under a and e of paragraph 2, the confidant will immediately inform a partner. The confidant will also inform the complainant.

6. If there is a (imminent) violation of internal or external professional regulations, the confidant will inform one of the partners that were not involved in the report, taking into consideration confidentiality;

7. The confidant informs the complainant within 4 weeks about the handling of the complaint and the actions that have been taken. If this deadline cannot be met due to unforeseen circumstances, the confidant informs the complainant and indicates in what time he will be informed about the completion of the report.

8. Reports that relate to an (imminent) violation of internal or external professional regulations will be handled by the confidant, taking into consideration confidentiality.

The report, correspondence and the handling of the complaint is done under complete confidentiality unless the complainant releases the confidant of the any confidentially obligation.