Whistleblower Policy

Approven Partners LLP

1. Introduction

At Approven Partners LLP, we are committed to maintaining a culture of transparency, integrity, and accountability. This Whistleblower Policy provides a clear and confidential mechanism for employees, contractors, freelancers, and external stakeholders to report concerns about unethical, illegal, or otherwise inappropriate behavior without fear of retaliation.

2. Purpose

The purpose of this policy is to:
- Encourage reporting of suspected misconduct in good faith.
- Protect individuals who report misconduct from retaliation.
- Ensure timely and thorough investigation of all reported concerns.
- Uphold the ethical standards of Approven Partners LLP and comply with applicable laws and regulations.

3. Scope

This policy applies to all employees, partners, temporary workers, freelancers, suppliers, and clients of Approven Partners LLP. It covers suspected:
- Fraud or financial irregularities
- Corruption or bribery
- Professional misconduct or violation of auditing standards
- Breach of confidentiality
- Harassment, discrimination, or abuse
- Any violation of the Code of Conduct or Ethische Code

4. Reporting a Concern

Any concern can be reported through one of the following channels:
- Direct Contact: Speak with either of the partners (Emanuel da Costa or Victor van Rooijen).
- Email: whistleblow@approvenpartners.com (confidential inbox monitored by the partners only)
- Phone: Contact numbers as published in internal materials or the Ethische Code.
- Anonymous Option: A written report can be submitted anonymously via postal mail to the office, marked “Confidential – To the Attention of the Partners Only”.

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Reports should include as much detail as possible, such as dates, names, evidence, and any witnesses if available.

5. Confidentiality

All reports will be treated with the utmost confidentiality. The identity of the whistleblower will not be disclosed without their explicit consent, unless required by law.

6. Protection Against Retaliation

Approven Partners LLP strictly prohibits any form of retaliation against individuals who report concerns in good faith. This includes dismissal, demotion, threats, or harassment. Any such retaliation will be subject to disciplinary action, including potential termination or legal consequences.

7. Investigation Procedure

Once a report is received:
- The partners (or designated investigators) will acknowledge receipt of the concern within 5 business days.
- A preliminary review will determine whether an investigation is warranted.
- If so, a fair and objective investigation will be conducted promptly.
- The whistleblower may be contacted for further information, unless the report was anonymous.
- A summary of findings will be documented and appropriate corrective action will be taken if necessary.

8. Malicious or False Reporting

Reporting must be done in good faith. Deliberately making false or malicious accusations will itself be considered a violation of the Code of Conduct and may result in disciplinary action.

9. Policy Review

This policy will be reviewed periodically by the partners to ensure continued relevance and effectiveness. Updates will be communicated firm-wide.

Approved by:

Emanuel da Costa
Partner

Victor van Rooijen
Partner

Approven Partners LLP

Date: 6th of August 2025