



Whistleblower Policy

Target group:

This document applies to all employees (both internal and external) within the Van Lanschot Kempenn Group

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Version management

Date	Version	Approval	Actions
2015	1.0	Board of Directors, 24-03-2015	
2017	1.1	Approval Works Council VL 30-01-2017	Adjustments in connection with the House for Whistleblowers Act, coordinated with the Legal department (December 2016)
2017	1.2	Approval Works Council KCO 27-09-2017	No substantive changes, declared applicable to KCO
2018	1.3	Chief Compliance Officer	Addition of sentence Right to protection against measures and prejudice in connection with EBA Directive
2019	1.4	Executive Board informed 18-12-2019	Change of name in connection with legal merger on 1-1-2020.
2021	1.5	CORC 01-02-2021	Revised version to bring layout and structure in line with Compliance Charter and Policy of Policies (M. van der Bijl Compliance, C. Talsma Legal)

Date	Version	Approval	Actions
2021	1.6	Compliance 20-07-2021	Correction typing error responsible committee: Management Board > Compliance & Operational Risk Committee
2022	1.7	Board of Directors 07-06-2022	Appointment of Sophie Roozen as contact for whistleblowers as from 30-06-2022
2023	1.8	Compliance	Entities' names changed as a result of the Branding as One project International policy alignment project finalized (as approved by the CORC on 12-09-2022)
2024	2.0	CORC 19 December 2024	Amendments following the implementation of the EU Whistleblowing Directive

1. Introduction

As a specialized and independent wealth manager, Van Lanschot Kempen N.V. (hereinafter referred to as: 'Van Lanschot Kempen') focuses on wealth preservation and wealth creation in a sustainable manner, both for our clients and for the benefit of the broader community. Van Lanschot Kempen offers its services and financial instruments both in the Netherlands and in other jurisdictions.

Van Lanschot Kempen attaches great importance to integrity of conduct and transparency, and therefore considers it important for the organization to have a culture in which employees can address and report real or perceived abuse. Employees should feel free to discuss any abuse with colleagues and report it to a line manager or the Compliance department.

Van Lanschot Kempen appreciates the fact that under certain circumstances, it may not always be easy for employees to report abuse, but it is important to bring any abuse to light in order to reinforce the culture of openness, transparency, and integrity within Van Lanschot Kempen and to ensure that the management is made aware of any misconduct as it may occur. Van Lanschot Kempen has implemented the Whistleblower policy to ensure that any abuse can be addressed even when employees are reluctant to report their experiences to the line manager or the Compliance department. In addition, it offers third parties an opportunity to report any abuse. Van Lanschot Kempen thus fulfils its legal obligation to have such a policy in place.

The Whistleblower policy lays down aspects including the whistleblower's rights and obligations and describes the reporting procedure.

The present policy should be read in conjunction with Our Code of Conduct as well as other policy documents as referred to in Annex 1. Annex 3 contains a list of (legal) definitions that are relevant to whistleblowers. The defined terms are printed in italics in this article.

2. Target group and scope

The present policy applies to Van Lanschot Kempen on a consolidated, group-wide level and by consequence applies to Van Lanschot Kempen N.V. and all of its subsidiaries, branch offices, representatives, and foundations that are part of the group. Deviations for branch offices and subsidiaries pursuant to local laws and regulations are addressed and explained in Section 6.

The present policy applies to all those who work under the responsibility of Van Lanschot Kempen (hereinafter referred to as: '*employees*'). *Employees* are responsible for compliance with the stipulations of this policy.

Abuse can be perceived also by people other than *employees*. Third parties can also come across *abuse*. The present policy also applies to third parties in the context of a *work-related activity*, such as suppliers, intermediaries, et cetera.

To report irregularities of a general, operational or financial nature, clients can use the Complaints procedure as published on the website of Van Lanschot Kempen and/or its subsidiaries and branches.

Van Lanschot Kempen will ensure that every employee is informed electronically about the Whistleblower policy. In addition, a summarized explanation entitled 'Whistleblower report' is available to *employees* on the intranet. For other people, this Whistleblower policy will be made available at: <https://www.vanlanschotkempen.com/nl-nl/over-ons/dit-zijn-wij/compliance>. *Employees* are personally responsible for compliance with the stipulations of the Whistleblower policy.

3. Responsible committee and approval

The present Whistleblower policy has been approved by the Compliance and Operational Risk Committee in accordance with the Policy of the Policies. The Works Council have granted their approval in conformity with the statutory obligations.

The Van Lanschot Kempen Compliance department ('Compliance') is responsible for the drafting and revising of the present policy, including the documents as included in Annex 1.

4. Whistleblower policy

The present policy describes the procedure of a *report* and lays down the *whistleblower's* rights and obligations as well as those of any *third party involved* and the *person representing the whistleblower as counsel*.

The present Whistleblower policy applies not only when *reports* are filed of any (suspicion of) *wrongdoing*, but also if the *report* pertains to imminent risks of *wrongdoing*. This means that a *report* can be filed even if the *wrongdoing* has not yet occurred.

In principle, the present policy does not apply to situations that involve disputes within the context of employment, working conditions, and terms and conditions of employment or (sexual) harassment, bullying, aggression, violence, and discrimination. For this type of issues, *employees* can contact HR or the confidential counsellor on the basis of the (Un)desirable behaviour regulations. In the event, however, that large groups of *employees* are exposed to the behaviour as referred to above, this in itself may constitute *abuse* in the sense that it can be reported using this procedure.

4.1 Reporting procedure

This paragraph describes the procedure for *reporting*. *Reporting abuse* can take place:

- Orally, over the telephone or any other voice messaging system
- In writing by email or letter, or
- In a personal conversation at the location of the *reporting centre* within a reasonable time frame, upon the *whistleblower's* request.

Reports are not considered to be *whistleblower's reports* unless they are *reported* to the *reporting centre*. In the event that a *report* is made orally, the *reporting centre* will request the *report* to be made in writing as well, by email. The *reporting centre* will draft a brief report on this referral.

Within seven (7) days of receipt of the *report*, the *whistleblower* will receive an acknowledgement of receipt. Before the *report* is taken under advisement, the *reporting centre* will verify that the *report* qualifies for processing under the present Whistleblower policy. In the event that the *report* does not qualify for processing under the present Whistleblower policy, the *reporting centre* will, if possible, refer the *employee* or the third party who filed the *report* to the appropriate officer or authority. The *reporting centre* will determine within three (3) months of the date of dispatch of the acknowledgement of receipt which follow-up steps will be taken.

In the event that the *report* does qualify for processing under the present Whistleblower policy, the *reporting centre* will open a file and inform the *whistleblower* of his/her rights and obligations (legal protection as referred to below under 4.5, and the process, including the option of seeking [external] advice). In the event that a *whistleblower* decides to withdraw the *report*, the *wrongdoing* that has come to the attention of the *reporting centre* may be of such a serious nature that the *reporting centre* will, after all, request investigation into the matter.

The *reporting centre* will record receipt of a *report* and all relevant information in the designated register. As long as the investigation into a *report* is ongoing or after a *report* has been filed with the *competent authorities* or as long as a complaints procedure or legal proceedings are ongoing, the data pertaining to a *report* will, in any event, be preserved in the register. In the event that *whistleblowers* indicate that they wish to remain anonymous, the *reporting centre* will anonymize the *report*.¹ Using this anonymized information, the *reporting centre* will formulate a request to initiate an investigation, addressed to the chairman of the Board of Directors and the Chief Compliance Officer. This request will be made within two weeks of the initial *report* by the *whistleblower*, unless exceptional reasons demand otherwise. In the event that the Chief Compliance Officer is appointed by the Board of Directors as the *reporting centre* (which is not the case at the moment), the Chief Compliance Officer will inform the chairman of the Board of Directors whenever the decision is made to initiate an investigation.

¹ This anonymization is not intended to give content to the as yet to be published 'Anonymous reporting of suspicions of misconduct resolution'. The present policy will need to be adjusted for this purpose.

In the event that the *report* involves a member of the Board of Directors, the Chief Compliance Officer or a member of the Board of Supervisory Directors, the *reporting centre* will address the request to the chairman of the Board of Supervisory Directors. In the event that the *report* involves the chairman of the Board of Supervisory Directors himself, the *reporting centre* will address the request to the vice-chairman of the Board of Supervisory Directors. In such cases, the (vice-)chairman of the Board of Supervisory Directors will instruct an external party to conduct the investigation. The rights and obligations of the *whistleblower* will not be affected.

In the event that the *report* involves an immediate subordinate of the *reporting centre* itself, the *reporting centre* will transfer the investigation to the Chief Compliance Officer.

The Chief Compliance Officer is ultimately responsible for the proper conduct of the investigation. The investigation will be carried out in accordance with the Internal investigation policy (as published on the intranet). The Chief Compliance Officer will set up an investigation team. The investigation team is at liberty to engage the services of (external) specialists for this purpose. During the investigation, the Chief Compliance Officer will keep the chairman of the Board of Directors and the *reporting centre* abreast of the progress of the investigation as far as possible. The *reporting centre* will inform the *whistleblower*.

4.2 The reporting centre

The *reporting centre* is staffed by an *employee* of Van Lanschot Kempen, who is appointed by the Board of Directors. This appointment is communicated to all *employees* and can be found on the intranet. The Chief Internal Auditor staffs the *reporting centre* for Van Lanschot Kempen Group.

In the appointment, aspects including the following are taken into account:

- The *employee* should have a central position in the organization and be approachable and accessible.
- The *employee* should be independent and his/her reliability should be beyond reproach.

For foreign branch offices and subsidiaries, local *reporting centre* officers will be appointed by the Board of Directors in order to ensure that all local *employees* have the opportunity to file *reports*. Every local *employee* is at liberty to file their *report* also with the central *reporting centre* in the Netherlands, provided that local legislation allows this in view of aspects such as confidentiality.

4.3 External advice and/or external reporting

It is possible at all times to consult an adviser in confidence concerning *misconduct*.

Instances of *abuse* or *misconduct* can also be reported immediately externally to the *competent authorities*, such as the inspectorate concerned or the supervisory authority. The *competent authorities* are required to set up an external channel for reporting *misconduct*.

In the event that an *authority* receives an external *report* that falls outside their competence, the *report* must be transferred to the *competent authorities* for processing. This must be done as soon as possible and in a safe manner. The *whistleblower* concerned should, however, consent to the transfer beforehand. Should the *whistleblower* withhold his/her consent, the *competent authorities* should expressly point out to the *whistleblower* that without transferring the *report*, it cannot be processed.

4.4 File and reporting

The *reporting centre* will record each *report* of *misconduct* in a designated register. *Reports* made by telephone or in a meeting on site will be registered by recording the conversation in a durable and retrievable format (with the prior consent of the *whistleblower*) or a complete and accurate written account of the conversation. The *whistleblower* will be given an opportunity to check this written record of the conversation, correct it, and sign it for approval.

These files have the status of confidential and will, in principle, not be shared with anyone outside of the *reporting centre*. However, there are instances where it may be necessary for legal reasons to provide data from the file to e.g. a supervisory authority. For this reason, the files have a retention period of one year from the date of closure of the file.

The *reporting centre* will report annually to the Board of Directors on *all reports* that were filed.

4.5 Rights and obligations and protection of the whistleblower

Whistleblowers have the following rights and obligations:

Right to anonymity

Whistleblowers have the right to anonymity. The identity of *whistleblowers* and the information that can directly or indirectly identify *whistleblowers* will not be disclosed without their consent. In the event that, due to special circumstances during the investigation, the anonymity of the *whistleblower* cannot be guaranteed, the *whistleblower* will be informed to this effect. In addition, legal obligations can override the right to anonymity.

The right to anonymity also entails that other *employees*, including members of the senior management, are prohibited from attempting to uncover the identity of the *whistleblower*. The *reporting centre* will refrain from sharing any information other than what is relevant for the investigation of the *misconduct*, and if relevant, it will share this information anonymized if so desired, and with duly authorized individuals only.

Right to protection from prejudice

As long as a *whistleblower* has reasonable grounds to believe that the reported information about *abuse* is correct at the time of *reporting*, any form of *prejudice* to the *whistleblower* during and after publication of a suspicion of *wrongdoing* as a result of the *report* is strictly prohibited, including dismissal or transfer to a different position, discrimination, intimidation, bullying or exclusion. This protection also covers threats of *prejudice* or (failed) attempts of *prejudice*. If a *whistleblower* suspects to be the target of possible measures, in

the past or in the future, as a result of his/her *report*, the *whistleblower* can report this to the *reporting centre*. This also applies to all persons who have been reported on to the *reporting centre* while further investigation has not produced any evidence of any *wrongdoing*. The *reporting centre* will take action in response to any such report of *prejudice*. If applicable, disciplinary action will be taken against those involved, as stated in the Internal investigation policy (as published on the intranet).

All the *whistleblower* needs to prove is that a *report* was filed and he/she was *prejudiced*. The person who took the prejudicial measure or acted prejudicially will have to prove that this was not done because of the *report* but for other reasons.

Right to protection from legal consequences

The *whistleblower* will be indemnified in legal proceedings, unless obtaining or accessing such information is punishable by law, for instance in the event that according to statutory provisions, the *whistleblower* was denied access to such information. This may involve, for example, proceedings for infringement of a duty of confidentiality; libel or defamation; copyright infringement; disclosure of trade secrets or a breach of confidentiality, loyalty or personal data protection. If the legal conditions are met, the *whistleblower* cannot be held liable. One such condition is that the *whistleblower* had reasonable grounds to believe that the *report* or disclosure was necessary in order to bring *misconduct* to light. In addition, the *whistleblower* must have reasonable grounds to believe that the reported information was correct.

The onus of proof lies with the person who made the liability claim against the *whistleblower*. This means that the person who institutes legal proceedings against the *whistleblower* must prove that the contested actions were not necessary to bring the breach to light.

Right to information

The *reporting centre* will aim to inform a *whistleblower* within three months about the manner in which the *report* will be processed, unless this would impede the investigation and unless there are any legal impediments.

Right to adequate support

Van Lanschot Kempen offers adequate support to *whistleblowers*, for instance in the event that a *whistleblower* needs legal support or external advice.

This support or advice may be provided by the *person representing the whistleblower as counsel* within the organization, who can advise the *whistleblower* in confidence on *reporting abuse*. However, to ensure the ongoing safeguarding of confidence, it is important for the *whistleblower* to select a single representative as counsel only.

No automatic right to immunity

Whistleblowers who report *abuse* bearing (also) on their own conduct are not automatically entitled to immunity from disciplinary sanctions, criminal prosecution or liability under civil law.

Duty of confidentiality

Anyone who is involved in the *report* or the investigation into a suspicion of *abuse* or who has information about an infringement and obtains access to data the confidential nature of which is known to them or can reasonably be deemed to be known by them, is bound by a duty of confidentiality with respect to these data, unless they are obliged by a statutory provision to disclose such data or the need for disclosure arises from their task in the implementation of this law. This applies in any event to the identity of the *whistleblower* (unless otherwise indicated by the *whistleblower*) and to information about trade or company secrets, with the exception of reports that fall under sector-specific exceptions.

Duty to provide complete information

Whistleblowers are obliged to share with the *reporting centre* all of the information they have about the *abuse* they wish to report.

Duty to remain available for the investigation

Whistleblowers are obliged to remain available to answer further questions of the *reporting centre* during the time of the investigation.

Duty to report in good faith

The present policy is not intended for the resolution of personal issues. *Employees* who abuse this policy by filing malicious or frivolous reports may be punished by sanctions as included in the Personal investigations regulations.

4.6 Rights and obligations and protection of third parties involved, individuals representing the whistleblower as counsel, and the reporting centre (officer)

The circle of *protected individuals* has been expanded. This means that not only the *whistleblowers* themselves will be protected from *prejudice*, but also

- any *third party involved*,
- the *person representing the whistleblower as counsel*, and
- the *reporting centre*

themselves will enjoy protection. Hereinafter, the various individuals mentioned above will collectively be referred to as *protected individuals*.

Right to protection from prejudice for protected individuals

As long as *protected individuals* have reasonable grounds to believe that the reported information about *abuse* is correct at the time of *reporting*, any form of *prejudice* to the *protected individuals* during and after publication of a suspicion of *wrongdoing* as a result of the *report* is strictly prohibited. Examples of prejudice are dismissal or transfer to a different position, discrimination, intimidation, bullying or exclusion. This protection also covers threats of *prejudice* or (failed) attempts of *prejudice*. If a *protected individual* suspects to be the target of possible measures, in the past or in the future, as a result of the *report*, the *protected individual* can report this to the

reporting centre. This also applies to all persons who have been reported on to the *reporting centre* while further investigation has not produced any evidence of any *wrongdoing*.

All the *protected individual* needs to prove is that a *report* was filed and he/she was *prejudiced*. The individual guilty of the *prejudice* will have to prove that this was not done because of the *report* but for other reasons.

Rights concerning protection from legal consequences for third parties involved or individuals representing the whistleblower as counsel

The *third party involved* and the *individual representing the whistleblower as counsel* will be indemnified in legal proceedings, unless obtaining or accessing such information is punishable by law. This may involve, for example, proceedings for infringement of a duty of confidentiality; libel or defamation; copyright infringement; disclosure of trade secrets or a breach of confidentiality, loyalty or personal data protection. If the legal conditions are met, the *third party involved* or the *individual representing the whistleblower as counsel* cannot be held liable. One such condition is that the *third party involved* or the *individual representing the whistleblower as counsel* had reasonable grounds to believe that the *report* or disclosure was necessary in order to bring *misconduct* to light. In addition, the *third party involved* or the *individual representing the whistleblower as counsel* must have reasonable grounds to believe that the reported information was correct.

The onus of proof lies with the person who made the liability claim against the *third party involved* or the *individual representing the whistleblower as counsel*. This means that the person who institutes legal proceedings against the *third party involved* or the *individual representing the whistleblower as counsel* must prove that the contested actions were not necessary to bring the breach to light.

Duty of confidentiality

The duty of confidentiality as described above for the *whistleblower* applies equally to the *protected individuals*.

4.7 Whistleblower policy reporting centre

Van Lanschot Kempen has the following *reporting centres*:

1. For the Netherlands (including Van Lanschot Kempen Group), Sophie Roozen (Chief Internal Auditor) has been appointed to staff the *reporting centre*. Sophie Roozen's contact details are: Klokkenluiden@vanlanschotkempen.com. In the event that the *reporting centre* is unavailable, the Chief Compliance Officer will temporarily fill the position at the *reporting centre*.
2. For Switzerland, Paul von Holzen staffs the *reporting centre*. Paul von Holzen's contact details are: paul.vonholzen@gmx.ch.
3. For the United Kingdom, Johan Cras staffs the *reporting centre*. Johan Cras' contact details are: j.cras@vanlanschotkempen.com.
4. For Belgium, Johan Daniëls staffs the *reporting centre*. Johan Daniëls' contact details are: j.daniels@merciervanlanschot.be.
5. For the United States, Kristin Halleran staffs the *reporting centre*. Kristin Halleran's contact details are: k.halleran@vanlanschotkempen.com / khalleran@dfppartners.com.

5. Review

The present policy will be reviewed at least every three (3) years, or earlier where necessary due to relevant changes to legislation and/or external or internal developments regarding the company.

6. Differences in the policy as compared to other countries/entities

6.1 Switzerland

The Group policy applies to Van Lanschot Kempen Switzerland.

6.2 Belgium

The Group policy applies to Mercier Van Lanschot Belgium.

As Mercier Van Lanschot employs 50 or more people, the law prescribes that they need to have their own internal reporting procedure in place. *Reports* must be filed both with the local *reporting centre* and with the Dutch *reporting centre*.

6.3 United Kingdom (UK)

The Group policy applies to Van Lanschot Kempen Investment Management UK Ltd.

6.4 United States (USA)

The Group policy does not apply to Van Lanschot Kempen USA Inc. Local policy applies here.

Annex 1: List of relevant documents

The list of documents related to the present policy includes:

- Policy of Policies
- Our Code of Conduct
- Internal investigation policy
- List of confidential counsellors

Annex 2: Relevant laws and regulations

Relevant laws and regulations	
Whistleblower Protection Act	Articles 1, 1a, 1b, 2, 2a, 2b, 4, 17da, 17e, 17ea, 17eb, 17ec, 17f, 17i, 23
EBA Guidelines on internal governance, published on 2 July 2021	Paragraph 13, internal reporting procedures
European Directive 2019/1937 on the protection of persons who report breaches of Union law	Not later than on 17 December 2021, all Member States are required to transpose this Directive into national law. Implemented in the Whistleblower Protection Act, partially entered into force on 17 February 2023
Works Councils Act	Article 27
Corporate Governance Code of 20.12.2022	Principle 2.6.1

Relevant laws and regulations VLK IM UK Ltd	
FCA Handbook	SYSC 18
Public Interest Disclosure Act 1998 (PIDA)	All Articles

Relevant laws and regulations MVL (Belgium)	
Act of 28 November 2022 on the protection of reporters of breaches of Union or national law established within a legal entity in the private sector	All articles

Annex 3 : Glossary

Terms from the House for Whistleblowers Act	Explanation
Prejudice(d)	<p>a. Dismissal or suspension</p> <p>b. A fine as referred to in Article 650 of Book 7 of the Dutch Civil Code</p> <p>c. Demotion</p> <p>d. Denial of promotion</p> <p>e. A negative assessment</p> <p>f. A written reprimand</p> <p>g. Transfer to a different office</p> <p>h. Discrimination</p> <p>i. Intimidation, bullying or exclusion</p> <p>j. Defamation or libel</p> <p>k. Premature termination of a contract for the supply of goods or services, and</p> <p>l. Withdrawal of a licence</p> <p>The term <i>prejudice</i> is also taken to mean any threat or attempt to harm the interests of those involved.</p>
Protected individual	<p>The <i>person representing the whistleblower as counsel, a third party involved, and the reporting centre</i> as referred to in Article 17ec of the Whistleblower Protection Act (<i>Wbk</i>).</p>
Third party involved	<ul style="list-style-type: none"> • A third party connected with a <i>whistleblower</i> who may be <i>prejudiced</i> by the employer of the <i>whistleblower</i> or a person or organization to whom the <i>whistleblower</i> is otherwise connected in a work-related context, and/or • A legal entity in the possession of the <i>whistleblower</i> or for whom the <i>whistleblower</i> works or with whom the <i>whistleblower</i> is otherwise connected in a work-related setting.
Competent authorities	<p>Competent authorities are those authorities who are designated under or pursuant to Article 2c of the House for Whistleblowers Act to receive and process any <i>reports</i> on information about breaches of Union Law. This concerns the administrative authorities or departments who are in charge of enforcement with respect to breaches of Union Law. These designated authorities include the Netherlands Authority for Consumers and Markets (ACM), the Netherlands Authority for the Financial Markets (AFM), De Nederlandsche Bank N.V. (DNB), the Netherlands Healthcare Authority (NZa), and the Dutch Data Protection Authority (AP). The House is designated as well and will be competent (as a last resort) to process <i>reports</i> on breaches for which no other authority is competent.</p>
The person (individual) representing the whistleblower as counsel	<p>A natural person who advises a <i>whistleblower</i> during and on the reporting process in a <i>work-related context</i> and whose advice is confidential. This refers to individuals including confidential counsellors within an organization or trade union representatives who can provide confidential advice to the <i>whistleblower</i> on <i>reporting misconduct</i> or a breach of Union Law.</p>
Employee(s)	<p>An employee is a person who performs work by virtue of an employment contract under civil law or appointment under public law, or otherwise performs work for payment in a subordinate relationship.</p>
Whistleblower	<p>A natural person who, in a <i>work-related context</i>,</p> <ul style="list-style-type: none"> a. Reports or discloses information he/she obtained about a breach, or b. Reports or discloses a suspicion of <i>misconduct</i>.
Report	<p>A report is taken to mean both a report of information about a breach of Union Law and a report of <i>misconduct</i>. This includes a report on the application of EU sanctions legislation.</p>
Reporting centre	<p>An officer as referred to in Article 2, second Paragraph, Subsection d of the Whistleblower Protection Act (<i>Wbk</i>).</p>

Terms from the House for Whistleblowers Act	Explanation
Misconduct (abuse, wrongdoing)	<p>a. A <i>violation</i> or imminent threat of <i>violation of Union Law</i>, or</p> <p>b. An act or omission in which the public interest is at stake in:</p> <ul style="list-style-type: none"> 1°. A violation or imminent threat of violation of a statutory provision or internal rules that impose a specific obligation and that were laid down by an employer pursuant to a statutory provision, or 2°. A danger to public health, to the safety of individuals, to the environment or to the proper functioning of public services or a company as a result of improper acts or omissions. <p>The public interest will in any event be at stake if the act or omission affects more than just personal interests and is characterized by a pattern or of a structural nature, or if the act or omission concerned is of a serious or extensive nature.</p>
Violation (breach) of Union Law	<p>A breach of Union Law involves acts or omissions that</p> <ul style="list-style-type: none"> a) Are unlawful and relate to Union acts and policy areas that fall within the material scope of application as referred to in Article 2 of the Directive, or that b) Defeat the objective or purpose of the rules in the Union acts and policy areas that fall within the material scope of application as referred to in Article 2 of the Directive. <p>The term defeating the objective or purpose of the rules in the Union acts is taken to mean abuse of Union Law as interpreted in the decisions of the Court of Justice of the European Union.</p>
Work-related context	<p>The term work-related context is taken to mean the current, former or possibly future work-related activities in the public or private sector, as a result of which, regardless of the nature of the activities, people may gain information about <i>misconduct</i> and breaches and in which situations these individuals may be affected by <i>prejudice</i> in the event that they were to report such information. Work-related activities involve not just the performance of work but may also involve the provision of services, job interviews or share ownership. In the definition of work-related context, the word 'future' was added so that the requirements concerning reporting channels and the protective measures will also apply to reports of job applicants.</p>
Wbk	Whistleblower Protection Act