

WHISTLEBLOWING SYSTEM APPLICABLE IN BELGIUM

**PROGRAMME ETHIQUE & CONFORMITE
ETHICS & COMPLIANCE PROGRAM**

I. UNDERSTANDING THE WHISTLEBLOWING RIGHT

a) What is the purpose of internal whistleblowing system applicable in Belgium ?

The Group Roullier (hereinafter referred to as the ("**Group**") advocates a culture based on trust and open communication and does not tolerate any illegal acts whatsoever. It is important for the Group to demonstrate that it respects its own commitments and complies with applicable legislation, ensuring its reputation and guaranteeing its sustainability.

Belgian legislation has fully adopted and extended European legislation regarding the protection of whistleblowers (European Directive 2019/1937).

This aims to encourage and facilitate the reporting of abuses such as irresponsible behavior, fraud, corruption, money laundering, terrorism financing, etc., while protecting the whistleblower and those around them from any potential negative consequences.

Who can launch an alert ?

One can only be legally recognized as a whistleblower if the report is made based on information obtained in a "professional context." The individuals listed below (the "**Stakeholders**") can play a role in the prevention and detection of risks to which the Group is exposed:

- workers and self-employed workers (the "**Collaborators**"), as well as persons whose working relationship has ended, if the information was obtained in the context of that relationship (the "**Former Collaborators**").
- shareholders, partners and holders of voting rights at the General Meeting of the Group entity concerned (the "**Shareholders**"),
- members of that Group entity's administrative, management or supervisory body ("**Officers**"),

trainees and volunteers (paid or unpaid), temporary workers, job applicants, and staff provided by a supplier or subcontractor who are present on the Group's premises (such as cleaning staff) (the "**External and Occasional Collaborators**")

- co-contractors of the Group entity concerned, their sub-contractors, or for legal entities, members of the administrative, management or supervisory bodies of these co-contractors and sub-contractors and the members of their staff (the "**Partners**").

This Internal Whistleblowing System applies in Belgium, subject to (i) the application of local legal and regulatory provisions, under the conditions described below, and (ii) its material and legal deployment.

b) What are its principles?

1. The Internal Whistleblowing System is **optional**. The Stakeholders will not be subject to any penalty if they do not use it.
2. This System **is in addition** to the control and prevention missions which are generally the responsibility of the Management, the internal or external control bodies and the employee representation bodies. It does not replace them.
3. The rules and obligations set out below apply to any person using the Internal Whistleblowing System.
4. The identity of the author of a report made in good faith remains **strictly confidential**. This identity, as well as information that could lead to its deduction, may only be communicated to individuals authorized to receive the report, investigate it, and ensure its follow-up, except in a very limited number of cases defined by law:
 - when the author of the report freely and explicitly consents.
 - or pursuant to an obligation arising from special legislation applicable in the event of an investigation conducted by national authorities or judicial proceedings (to protect the defense rights of the person concerned, for example).

In this regard, the Group undertakes to take all necessary measures to protect the confidentiality and integrity of this data.

The strictest confidentiality also applies to the identity of the individuals implicated, any third party mentioned in the report, the information gathered in the context of the alert, and the handling of the alert itself.

5. The Group Ethics & Compliance Officer is responsible for the Internal Whistleblowing System. He/she is a direct recipient, as well as all or part of the other members of the Group Ethics & Compliance Committee (according to the Rules of the Ethics & Compliance Committee in force – hereinafter the "Ethics & Compliance Committee"), or is kept informed of reports.

II. THE WHISTLEBLOWER STATUS

1. Whistleblower recognition criteria

Any Stakeholder may become a Whistleblower if several criteria are met.

a) Criterion 1: the nature of the facts, which are the subject of the report

The Internal Whistleblowing System applicable in Belgium makes it possible to denounce acts that have been committed or are likely to be committed within the Belgian affiliates of the Group, in the fields stated below :

- public contracts ;
- services, products, and financial markets and prevention of money laundering and terrorism financing ;
- product safety and compliance ;
- transport safety ;
- environmental protection ;
- food security, animal health and welfare ;
- public health ;
- consumer protection ;
- privacy and personal data protection and network and information systems security ;
- obstacles to tax fraud prevention ;
- obstacles to social fraud prevention ;

NB: Matters related to psycho-social risks are outside the scope of the Internal Alert System applicable in Belgium and will continue to be handled by the trusted person.

In other words, Stakeholders may issue a report when they can **reasonably** believe that they have information about facts or risks of irregular behaviour, within the meaning of the aforementioned fields, that have occurred or are likely to occur internally.

However, the Internal Whistleblowing System is not intended to be used to:

- report difficulties related to the normal performance of the employment contract between the Group and its employees; these difficulties must be addressed directly to the competent departments (human resources in particular);
- express simple concerns about the meaning of the provisions of the Code of Ethics & Compliance, its procedures or enforcement policies - these concerns must be transmitted through the channels, particularly hierarchical, described in these documents;
- report difficulties related to the application of certain clauses of a commercial agreement concluded between a Partner and the Group or request clarification

on the meaning of the Partner Ethics & Compliance Charter; the Partners must then contact their designated commercial contact within the Group.

b) Criterion 2: knowledge of the facts, which are the subject of the report

The status of Whistleblower is recognised to any Stakeholder who discloses information obtained **in the course of his/her professional activities**, without necessarily having had personal knowledge or having been a direct witness thereof.

IMPORTANT: Violations in the fields of services, products, and financial markets, as well as the prevention of money laundering and terrorism financing, can be reported by anyone, whether the information was obtained in a professional context or not.

Thus, any Stakeholder may use the Internal Whistleblowing System to express reasonable concerns or suspicions about facts, which are the subject of the report, regardless of when such concerns / suspicions arose and how they were known.

c) Criterion 3: his/her good faith and the absence of a search for direct financial compensation

A Stakeholder may benefit from the status of Whistleblower if he/she discloses information in **good faith** and **without direct financial consideration (reward or indemnification)**.

This means that the Stakeholder:

- must not have sought to harm others, or to obtain an undue advantage. He/she must also obtain the information and, where appropriate, the supporting documents in a lawful manner,
- will not be rewarded financially or remunerated and will not be able to derive **any direct personal benefit** from the report (such as a promotion), provided that the Stakeholder has been listed, based on their informed consent, as an informant.

2. Protection of the Whistleblower

A Stakeholder fulfilling these conditions while exercising his/her right to report in accordance with this System to report facts falling within its scope, will benefit from the status of Whistleblower and special protection from the Group.

No criminal sanction will be likely to be taken against him/her for having issued the report, even if the facts later turn out to be unfounded. The Whistleblower shall also not be civilly liable for any damage caused by his/her report. Whistleblowers do not incur any liability regarding the acquisition of information that is reported (or publicly disclosed), or the access to such information, unless the acquisition or access constitutes a separate criminal offense.

Retaliation, suspension, dismissal, demotion (or denial of promotion), non-renewal of contracts, denial of training, actual reprisals, threats, discrimination, and/or other forms of unfair treatment towards the whistleblower following such a report (or such disclosure) will always be considered serious breaches of these principles.

Any threats or reprisals, direct or indirect, by a Group employee against a Whistleblower or a person participating in the conduct of the investigation (witness, staff involved, etc.) may be subject to disciplinary sanctions, up to and including dismissal.

This protection against any reprisals or threats extends (i) to "facilitators", i.e. people who help the Whistleblower to report (NGO, for example), (ii) to individuals linked to the Whistleblower (members of their family or work environment), (iii) or to companies controlled by the Whistleblower.

On the other hand, an "internal" Stakeholder issuing a report in bad faith (when the investigation reveals that incorrect or misleading information has been deliberately and knowingly reported) has no right to protection and may be subject to appropriate sanctions (including those provided for in the work regulations or any other applicable legislation) and, if necessary, to legal proceedings (for example, for false accusation). Furthermore, anyone harmed by such reports (or public disclosures) has the right to claim compensation.

Similarly, a Partner issuing a report in bad faith with the aim of damaging the Group's reputation would risk the early termination of the commercial agreement in force and, where applicable, legal proceedings.

III. EXERCISING THE WHISTLEBLOWING RIGHT

The Stakeholder meeting the conditions mentioned above has the choice between two reporting modes, internal or external, to make his/her report.

a) Internal whistleblowing

There are two ways for the Whistleblower to report internally.

1. The Group first invites the Stakeholders to establish direct contact with the person identified, according to the capacity of the Whistleblower, within the Group as in the best position to receive and/or process his/her report (the "Dedicated Recipient"), as detailed in the table below:

Stakeholder whistleblower	Dedicated Recipient
Job applicants, External and Occasional Employees and Partners	Ethics & Compliance Officer of the entity
Officers and Shareholders	Group's Ethics & Compliance Officer

Such a channel is particularly to be preferred when the above Stakeholders consider that it is possible to effectively remedy the breach internally and that they do not expose themselves to a risk of retaliation.

In each case, the Group ensures that it has put in place procedures and means intended, on the one hand, to ensure the protection of Whistleblowers and, on the other hand, to deal effectively with the reports received.

2. When the Whistleblower considers that the Dedicated Recipient is not the appropriate recipient of the report or in the event of unavailability or impediment on his/her part, he/she may first transmit it by means of the dedicated platform, "**Whispli**", or any other digital platform that the Group may deploy later and whose details will be advertised in a similar manner to this Internal Whistleblowing System.

This platform exhaustively describes the modalities for making a report, while guaranteeing the strictest confidentiality and integrity of the information transmitted, or even the Whistleblower's anonymity if he/she so chooses.

For each of these two channels, the detailed reporting modalities are as follows:

i. Reporting to a Dedicated Recipient

To report to a Dedicated Recipient, the Whistleblower must:

- contact the Recipient, by post, email, **clearly mentioning in the subject of his/her letter that it is a report**, in order to draw the recipient's attention to the strictly confidential nature of his/her report.

If applicable, the Whistleblower may send an oral report with the signature of a discharge.

- set out in detail the facts or information of which he/she is aware, specifying, as far as possible, their date, the place of their commission, the person or persons involved, as well as any deficiencies observed or reported, attaching any relevant document supporting his/her report.

Unless unavailable or prevented, the Dedicated Recipient will acknowledge receipt of the report within a maximum period of seven (7) working days and will inform the Whistleblower of the expected period of time necessary to review whether the report is admissible.

Regarding the reports made to the Head of Human Resources, the latter will immediately and only report to the Ethics & Compliance Officer to whom he/she reports. The information will then be transmitted by the latter to the Group Ethics & Compliance Committee.

In any case, the Dedicated Recipient may request the assistance of the Group Ethics & Compliance Officer throughout the procedure.

Lastly, the Whistleblower will remain informed of the outcome of the procedure, subject to respect of the confidentiality necessary for its conduct, by the Dedicated Recipient and, if applicable, the reasons why the entity considers that the report would not meet the criteria provided for by this Internal Whistleblowing System; he/she may be requested to submit additional observations upon request.

ii. *Reporting via Whispli platform*

The use of the Whispli platform is always available. Its use is especially recommended with regard to:

- the nature of the facts or information reported: if it is information or facts of a financial nature for example, the use of the platform could be more appropriate,
- the possible involvement of the Dedicated Recipient, the line manager or any other officer of the Group in the alleged breach,
- the unavailability of the Dedicated Recipient,
- risks that could affect the preservation of confidentiality in the event of a report to the Dedicated Recipient,
- a failure to acknowledge receipt of the report by its Recipient.

The Whistleblower concerned will be acknowledged receipt of his/her alert within a maximum period of seven (7) working days and will be informed of the identity of the person responsible for its processing and the estimated time for the examination of its admissibility.

The Whistleblower may, through this platform and at any time, request instructions in case of doubt (in particular on the attitude to be adopted during the procedure) or difficulty.

Through the same channel, the competent services of the Group will keep the Whistleblower informed of the consequences of his/her report (and in particular of the reasons why it would be considered that the report does not meet the criteria of this Internal Whistleblowing System) and may invite him/her, at any time, to provide additional details.

b) External reporting

Stakeholders also have the option, whether directly or after having used the aforementioned internal channels, to send their report to an external reporting channel (as indicated in the Royal Decree of 22/01/2023 designating the competent authorities for the application of the law of 28 November 2022 on the protection of whistleblowers of infringements of Union or national law established within a private sector entity), particularly when:

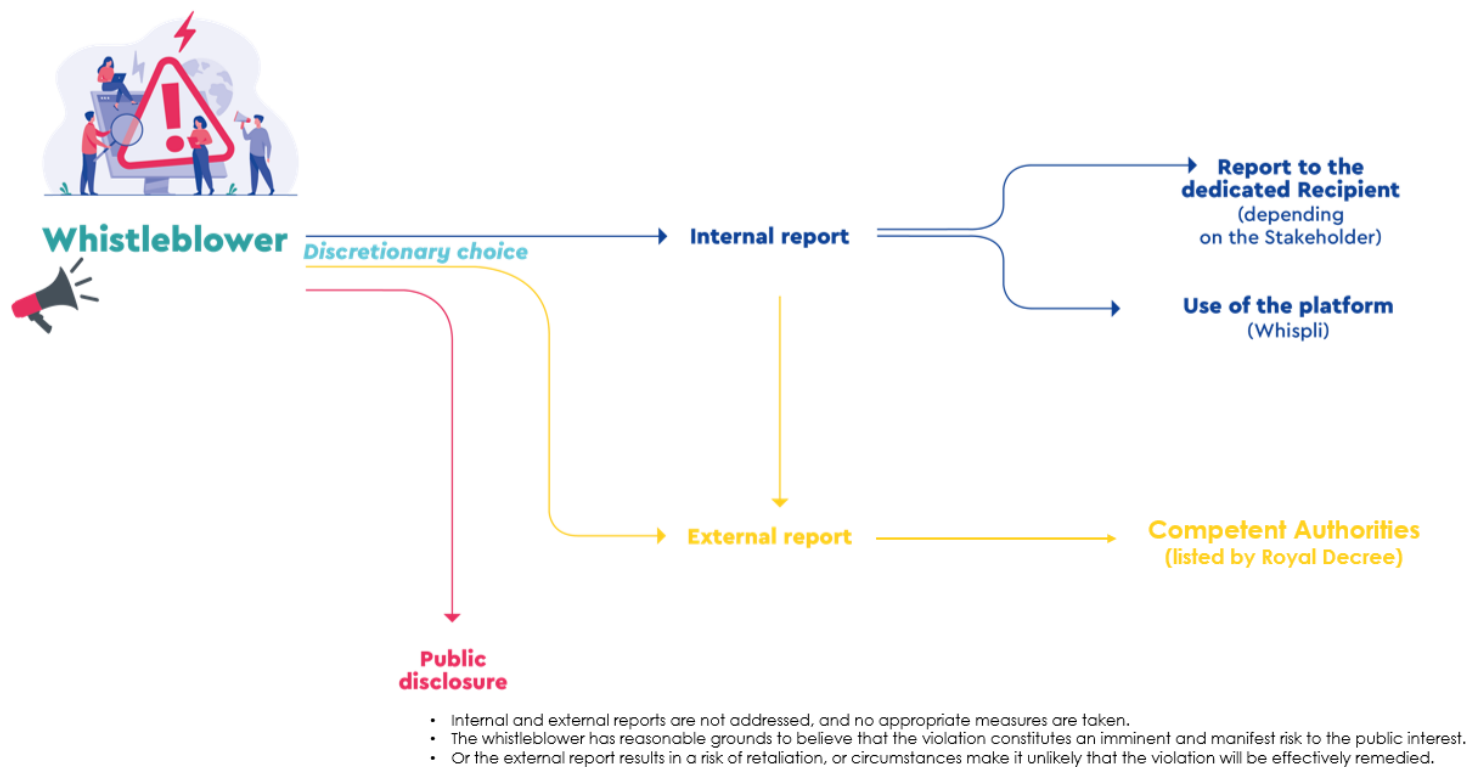
- Internal reporting channels are unavailable or not functioning properly.
- There is no appropriate follow-up to internal reports.
- Or the reporter has reasonable grounds to believe that they will be subject to retaliation or that the authority is better placed to take effective measures.

c) Public Disclosure

A public disclosure is permitted only if:

- Internal and external reports are not addressed and no appropriate measures are taken.
- The reporter has reasonable grounds to believe that the infringement constitutes an imminent and manifest risk to the public interest.
- Or the external report results in a risk of retaliation, or particular circumstances make it unlikely that the infringement will be effectively remedied.

Procedures for exercising the whistleblowing right



IV. CONSEQUENCES OF REPORTING

a) How does the Group handle reports?

The Head of Human Resources, the Ethics & Compliance Officer of the entity concerned and/or the Group Ethics & Compliance Officer and/or the members of the Ethics & Compliance Committee, are the recipients of the report and the guarantors of its treatment with the highest level of confidentiality.

In accordance with the Group's Internal Investigation Manual, the report is processed in two stages.

i. Preliminary assessment

~~The Dedicated Recipient, assisted by the Head of Human Resources or the Ethics & Compliance Officer as well as, where applicable, the members of the Ethics & Compliance Committee~~ are responsible for carrying out a preliminary assessment of the report. They determine whether said report falls within the scope of the Internal Whistleblowing System.

The purpose of this preliminary assessment is in particular to take note of the report and to preliminarily identify the facts and their seriousness.

- If the preliminary assessment concludes that the report does not fall within the scope of the Internal Whistleblowing System, or that it is not of a serious nature, it may be decided that the report does not deserve to be investigated internally and the case is closed. The Whistleblower will be informed of this.

In this case, unless the report is in bad faith, the personal data concerning the report is immediately destroyed.

- If the facts fall within the scope of the Internal Whistleblowing System, an internal investigation may be initiated.

ii. Internal Investigation

This investigation aims to establish the reality and materiality of the information provided. It is carried out by following a precise action plan and using dedicated means.

It is also conducted in accordance with the principles of impartiality, the presumption of innocence and the rights of the defence.

For this purpose, under the responsibility of the Ethics & Compliance Officer of the entity concerned, or the Group Ethics & Compliance Officer, or the Ethics & Compliance Committee, persons will be specially appointed to collect adequate and relevant evidence and may hear witnesses, the accused person and the Whistleblower.

These may include:

- trained and authorised employees, subject to an enhanced confidentiality obligation which will be included in their employment contract, or
- specialised external service providers (law firms, *forensic companies*, for example).

The exchange process with the Whistleblower may be carried out via the Dedicated Recipient to whom the report was transmitted, or by means of the dedicated digital platform, specifically designed to preserve the anonymity of the Whistleblowers.

If the needs of the investigation so require, data collected during the processing of the report may be communicated to employees or experts who are not subject to the enhanced confidentiality obligation. In this case, the competent services will ensure that all the necessary guarantees of confidentiality and security are exceptionally taken.

The corporate officers of the Group holding company may also be informed of the report, its processing and its consequences.

As part of the internal investigation, the person who is the subject of the report will be presumed innocent. He/she will be informed, within a reasonable period of no more than 30 days following the decision to initiate the investigation, of the recording, computerized or not, of the data concerning him/her, namely:

- the matters of which he/she is accused,
- the identity of the recipient(s) of the report,
- the procedures for exercising his/her rights of access and rectification.

The persons authorised to conduct the investigation may postpone informing the accused person and seize, as a precaution and in accordance with the law, documents relating to the person concerned by the report before he/she is informed of its existence, where there is a risk of loss of evidence or a risk of jeopardising the investigation.

The Whistleblower will receive a confidential summary of the conclusion of the investigation, without prejudice to the obligation of confidentiality with regard to the witnesses and any defendants identified in the context of the investigation.

b) What happens to the data collected?

The report, and any investigation conducted to process it, involves the collection of personal data. To this end, the Internal Whistleblowing System complies with the General Data Protection Regulation (GDPR), which entered into force on 25 May 2018, as well as the resulting legal and regulatory obligations regarding personal data. The Internal Whistleblowing System is declared to the competent authorities where appropriate.

The Group will take all necessary measures to preserve its security and confidentiality at all stages of the procedure (collection, processing, storage, communication).

It will take appropriate technical measures in this regard and guarantees that only the following categories of data will be processed:

- the identity, duties and contact details of the Whistleblower, the persons subject to the report, as well as the persons involved in the collection or processing of the report,
- the reported facts,
- the evidence gathered in the context of the verification of reported facts,
- the verification report,
- the follow-up to the report.

Any information collected that does not fall within this framework is destroyed without delay.

In addition, the Group will destroy all the information allowing the identification of persons (Whistleblower and targeted persons) within a maximum period of two months from all admissibility or verification operations, if no follow-up is given to the report; it will inform the persons concerned of such destruction.

In the event that the report is followed by a disciplinary and/or judicial procedure, the data collected will be stored or archived until the expiry of the time limits for litigation (including the time limit for appeal) in a separate information system with restricted access, which will be destroyed afterwards.

c) What happens if the investigation establishes that the facts occurred?

In the event that the facts are proven, the Ethics & Compliance Officer of the entity or the Group Ethics & Compliance Officer and all or part of the members of the Ethics & Compliance Committee are informed thereof and give a strictly confidential opinion on the action to be taken, which they transmit to the Management of the subsidiary concerned.

They shall also inform the Whistleblower in writing, and in a reasoned manner, of their opinion or the measures envisaged and taken so far to assess the accuracy of the information or to remedy the reported facts within 3 months of the date of the acknowledgement of receipt of the report. They collect any comments on the processing of his/her report, including confirmation that he/she has not been the victim of harassment or retaliation because of it.

All the documents relating to the report and the evidence gathered during its processing are collected in a dated and referenced file, the personal data of which will be destroyed under the conditions and in accordance with the procedures provided for in point IV.b.



27, avenue Franklin Roosevelt 35400 Saint-Malo / France

T. +33 (0)2 99 20 65 20



www.roullier.com