

## Whistleblower procedure

It may happen that you have seen something within Willemen Group that is not legal or that is inconsistent with the values of our company. Or that you have reasonable suspicions of malpractice. You can always report this. But whom do you submit your report to, and how do you do it? And what are the cases in which you enjoy protection from retaliation under the Whistleblower law<sup>1</sup>? And what are the consequences that you might face if you submit a report in bad faith?

This whistleblower policy aims to offer to internal employees as well as third parties who - in a work-related context - observe certain breaches committed within Willemen Group the opportunity to report the same, without having to fear retaliation.

### Scope of application

This procedure applies to any person <sup>2</sup>who, in a work-related context, within Willemen Group, identifies a breach or has reasonable suspicions that a breach has occurred or will occur, that falls within the material scope of the Whistleblower law (as defined below), and who wishes to report it (hereinafter referred to as the "Reporter").

The scope of the Whistleblower law includes breaches or matters that are believed in good faith to constitute a breach in the following areas:

- government contracts;
- financial services, products and markets, prevention of money laundering and terrorist financing;
- product safety and product compliance;
- transport safety;
- protection of the environment;
- radiation protection and nuclear safety;
- food and feed safety, animal health and animal welfare;
- public health;
- consumer protection;
- protection of privacy and personal data, and security of network and IT systems;
- combating tax fraud
- combating social fraud
- infringements affecting the financial interests of the European Union;

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<sup>1</sup>The law 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, BOJ 15 December 2022

<sup>2</sup>this includes (former) employees, self-employed persons, shareholders, persons belonging to the administrative, management or supervisory body, volunteers, trainees, staff of (sub)contractors and suppliers, etc.

- infringements relating to the internal market (competition and state aid, corporate taxation or structures aimed at unduly obtaining a tax advantage).

## Where and how do you submit a report?

Reports falling within the scope of the Whistleblower law can be submitted through three channels:

- via Willemen Group's internal reporting channel,
- via an external reporting channel set up by the government,
- via disclosure

The Willemen Group encourages anyone wishing to make a report that falls under the scope of the Whistleblower law to use the Willemen Group's internal reporting channel for this in the first instance.

Within the Willemen Group, breaches can primarily be reported 24/7 using a specific form, available from the Willemen Group website.

There is also the option of making a verbal report to the Willemen Group's Reporting Manager:

- over the phone;
- via other voice messaging systems; and
- at the Reporter's request, through a physical meeting with the Reporting Manager within a reasonable period of time

The following persons were appointed within Willemen Group as Reporting Manager and will be competent to follow-up the report and to communicate with the Reporter: the HR Director (Nathalie Strynckx, via Stanico Consulting CommV.) and the Legal Administrative Director (Marijke Verlaek).

Specifically, you can report breaches or matters that in good faith you believe fall within the material scope of the Whistleblower law.

If you do not wish to make an internal report, you can use an external reporting channel available with the federal coordinator or the competent authorities.

If you decide to make information about breaches publicly accessible or to disclose the same, you are only eligible for protection under the Whistleblower law provided the following conditions are met. You first made an internal or external report but no appropriate action has been taken within the time limit laid down under the Whistleblower law, or you have good reason to believe that (i) there is imminent or real danger to the public interest, or (ii) in the case of an external report, there is a risk of retaliation, or the breach is unlikely to be remedied effectively in view of the particular circumstances of the case since, for example, evidence may be withheld or destroyed, or an authority may collude with the perpetrator of the breach, or is involved in the breach.

As a Reporter, you will be requested to provide at least the following information and documents (if you have them):



- the name and position of the person you are reporting;
- the infringement in question;
- the facts evidencing the breach;
- the time at which the breach took place;
- witnesses if any;
- any available evidence of the breach and any element that seems relevant to you to substantiate your report.

### **You have submitted a report. Now what?**

Once you submit a report, the Reporting Manager shall take action on the same.

The Reporting Manager will provide you with a confirmation of receipt within 7 calendar days and will investigate the reporting totally autonomously. The Reporting Manager may request additional information from you in connection with the report, hear persons and witnesses or call on independent internal or external bodies to verify certain information.

Under no circumstances may the identity of the Reporter be disclosed to anyone other than the authorised staff responsible for receiving or for following up reports, without the Reporter's free and express consent. This also applies to any other information from which the identity of the Reporter can be directly or indirectly deduced.

If a report contains information that by law must be transmitted to a government agency responsible for following up crimes within the areas covered by the material scope of the Whistleblower law, the Reporting Manager will forward the information to the relevant government agency.

Unless you have explicitly indicated in your report that you do not wish to be contacted, you will receive the following information from the Reporting Manager, even in the case of anonymous reports:

- acknowledgement of receipt of the report (within seven calendar days) with a mention of the following steps;
- within a maximum of three months from the acknowledgement of receipt of the report, the actions planned or taken as follow-up, and the reasons for such follow-up.

The following definitions apply: 'Follow-up' means any action taken by the Reporting Manager to verify the accuracy of the allegations made in the report and to address the reported breach if necessary, including through measures such as an internal preliminary investigation, an enquiry, prosecution, recovery of funds or termination of proceedings.

The aforementioned feedback shall not contain details about specific individuals and may therefore be somewhat general in nature.



If it is not possible to provide the Reporter with any feedback, the Reporter shall be notified of this, together with the reason why information is not yet available.

## The position of the Reporting Manager

The Reporting Manager must be able to perform his duties autonomously and independently without receiving instructions from others. Every report shall be treated by the Reporting Manager in the same manner, with discretion and confidentiality.

If the Reporting Manager believes that he cannot handle a report, either because he is directly or indirectly involved in the reporting, or in view of some other reasonable ground, he must immediately notify the other Reporting Manager, who will then deal with the complaint. Both can, if they deem it appropriate, appoint an ad hoc Reporting Manager.

If additional investigations are necessary or appropriate, the Reporting Manager shall ensure the confidentiality of the investigative acts, as well as respect for the rights of third parties.

The information on the report shall be stored in such a manner that it is only physically and digitally accessible to authorised persons appointed by Willemen Group.

All reports and subsequent investigation reports and/or determination reports, decisions etc., shall be treated with the utmost confidentiality.

Willemen Group applies a strict 'need to know' basis for disclosing relevant information to employees or third parties. All employees involved in acknowledging notifications, or following up on reports, will maintain strict confidentiality about the content of reports, notifications, decisions, etc., and insofar as permitted by applicable law.

## Consequences of a report and possible sanctions

If the report is found to be well-founded, Willemen Group shall take all reasonable measures to tackle and remedy the irregularities found.

The person who committed the irregularity will be notified by the Reporting Manager concerning the measures that Willemen Group is considering taking. The Reporting Manager will hear the person concerned and take a decision concerning the action to be taken. Willemen Group may apply an appropriate sanction relating to the person who committed the irregularity, as provided for in the working regulations in case such person is an employee. In any case, depending on the case, Willemen Group shall have the option of prosecuting the offender under civil law or to file a criminal complaint.

If the report should prove to be **manifestly unfounded**, the Reporting Manager shall notify the person about whom the report was made of the unfoundedness of the report.



## Misuse of reporting channels/breaches of this policy

The Willemen Group Reporting Manager shall only deal with reports that were made in good faith and that are covered under the scope of this policy.

Reporters who have deliberately provided or disclosed false information shall be liable to prosecution under Sections 443 to 450 of the Criminal Code, among others, with

- prison sentence of up to 1 year,
- criminal fine of up to 8,000 euros per infringement

Furthermore, individuals who suffer damages as a result of such disclosures or reports shall also be entitled to compensation measures in accordance with contractual or extra-contractual liability.

Willemen Group may also, in case of a manifestly unfounded report, impose appropriate sanction against the Reporter as provided under the working regulations (if the person is an employee).

## Safeguards for the Reporter

The Reporting Manager may not, either during the processing or afterwards, disclose the identity of the Reporter, or disclose elements that make it possible to identify who the Reporter is. An exception to this is in case of an absolute necessity in connection with the investigation and/or remedy of the irregularity. As a Reporter, you are expected to keep the submission and handling of your report confidential and not to divulge any information concerning the same. If you have made your report in good faith and through the proper route, Willemen Group will ensure that you do not suffer any negative consequences as a result of or in connection with your report.

"Proper route" for these purposes shall mean using the provided internal reporting channels to the extent possible, in the first instance. A report can only be made public if no internal channel exists, or an external report goes unheeded.

In that case, you cannot be held liable under civil law in connection with the report, and a criminal or disciplinary complaint cannot be filed against you, nor can professional sanctions be imposed on you. In such case, you will also not be deemed to be in breach of any agreement or in violation of any restriction on the disclosure or communication of information imposed by law or regulation. You cannot be held liable in any way for reporting this information. You will receive this protection even if your reporting turns out to be unfounded.

For disclosures that fall within the material scope of the Whistleblower law, you will also enjoy protection against retaliation, including threats and attempts to retaliate, if you have reasonable grounds to believe that the reported information about breaches at the time of the disclosure is accurate and that such information is covered under the scope of the Whistleblower law.



This protection does not apply if you submit a report in **bad faith**. Bad faith for these purposes shall mean wilfully making false statements, submitting frivolous or dishonest reports, being involved in or participating in the irregularity, submitting unfounded reports, or submitting reports with malicious intent.

## Safeguards for the person concerning whom irregularity is reported

The Reporting Manager shall at the appropriate time, notify the person concerning whom the report has been made. The Reporting Manager shall state:

- the charges;
- the internal or external services to whom the details of the report or the result of the investigation can be communicated;
- how the person can exercise his rights.

Willemen Group may, however, decide to postpone the aforementioned notification under exceptional circumstances and/or in the interest of the investigation (e.g. in the event that the notification may lead to the destruction or manipulation of evidence).

Willemen Group guarantees that any individuals accused shall be entitled to a fair trial and to the presumption of their innocence. Their identities will be kept strictly confidential while investigations following the report are ongoing.

## Register of reports received

The Reporting Manager shall maintain a register of each report of an irregularity received, including a mention of whether the report was acted upon, the reasons for deciding whether or not to act upon the report and, if so, what action was taken.

The identity of the reporting person shall be anonymised in the register in case the register is made public (e.g. in connection with an internal or external audit).

The register of reports received shall only be accessible to the Reporting Manager.

## Processing of personal data and rights of the person concerned

The submission, handling, and investigation of reports in the context of this internal procedure involves the processing of personal data of the persons involved. Willemen Group nv (Boerenkrijgstraat 133, 2800 Mechelen) shall be the data controller in respect of the personal data exchanged in connection with this internal procedure.

Personal data exchanged in connection with this internal procedure shall be used for the investigation of the report with a view to taking any measures or sanctions after the report has been



investigated and with a view to defending the interests of Willemen Group or third parties before a court of law.

The legal basis for the processing of personal data in connection with this internal procedure is based on the legal obligation of the Willemen Group to provide appropriate internal procedures for reporting actual or potential infringements and/or concerning the legitimate interest on the part of Willemen Group to be able to defend its interests and those of its employees in court if necessary, and to ensure compliance with ethical standards and working regulations.

Willemen Group may pass on personal data to external advisers, competent authorities, and regulators.

If a report turns out to be unfounded, Willemen Group shall delete the personal data within a reasonable period of time. If a report proves to be well-founded or if a report proves to be manifestly incorrect or unfounded, Willemen Group shall retain personal data for as long as necessary for the purpose of taking measures or sanctions, or for the purpose of its defence in court.

The persons whose data has been processed in connection with a report of an irregularity have the right to access their personal data. They may have their personal data rectified or may request the erasure or restriction of the processing of their personal data, as defined under the Data Protection Policy (Annex 7 to the Working regulations) and in the Privacy Data Protection Notice on the website (<https://www.willemen.be/nl/privacy>).

They can also object to the processing of their personal data on compelling legitimate grounds.

The exercise of the above rights may be subject to conditions. However, these rights do not imply a right to access any personal data of others.

The persons whose data is processed in connection with a report of an irregularity also have the right to lodge a complaint with the supervisory authority (in Belgium: the Data Protection Authority, [commission@privacycommission.be](mailto:commission@privacycommission.be)).

