



Policy Whistleblowing directive

Context

This document emanates from Centexbel - Centrum De Groote - Hof-ter-Vleestdreef 5/1 - 1070 Brussels and its affiliated companies (Centexbel Services bv. - Technologiepark 70 - 9052 Zwijnaarde), jointly operating under the brand name Centexbel.

Within Centexbel, we assume that ethical, sustainable and transparent business pays off. We wish to realise this ambition ourselves and expect the same attitude from all our professional partners. That is why, with this document (hereinafter the 'Whistleblower Guideline'), we want to give every employee and by extension every person who learns of malpractices in a work-related context the opportunity to report this confidentially.

In this way, we aim not only to comply with certain legal obligations, but also to establish a policy aimed at this ethical, sustainable and transparent entrepreneurship in general and the fight against fraud and other malpractices in particular.

Our Whistleblowing Policy has been in force since 01/01/2024.

Application area

Persons who learn information in a **work-related context** are our employees, but equally self-employed workers, our shareholders or persons belonging to one of our administrative, managerial or supervisory bodies. Voluntary employees and paid or unpaid trainees are also targeted as is anyone working under the supervision and direction of our contractors, subcontractors or suppliers. Regardless of whether our cooperation with these persons has already been formally initiated or terminated.

We understand **malpractices** primarily as acts or omissions contrary to or in contradiction with the purpose of national or international rules on public procurement; financial services, products and markets; prevention of money laundering and terrorist financing; product safety and conformity; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; protection of privacy and personal data as well as network and information systems security; combating tax and social fraud. It also covers infringements affecting the financial interests of the European Union or relating to the internal market (including competition and state aid).

In addition to these national and international rules, this Whistleblower Directive also visions as malpractices breaches of our own internal rules (such as the labour regulations and any other applicable code of conduct) and other unspecified legal obligations.

General complaints relating to satisfaction with our products or services fall outside the scope of this Whistleblower Directive.



Protection

We protect reporters of malpractice against any retaliatory action provided that at the time of the report they had a reasonable suspicion that a malpractice had occurred or was highly likely to occur or that there were attempts to conceal a malpractice and that the reported information fell within the scope of this Whistleblowing Directive.

Retaliatory measures are direct or indirect acts or omissions in response to a report that result, or are likely to result, in an unjustified prejudice to the reporter.

This protection also applies to natural persons who confidentially assist the reporter in the reporting process and third parties connected to the reporter if they had reasonable grounds to believe that a report fell within the scope of this Whistleblowing Directive.

If an investigation shows that the report is unfounded, this protection remains in force unless the report was made maliciously.

Procedure and competences

Before report

Every incoming report is handled by the Whistleblower Officer. He/she can be reached by e-mail or telephone.

The Whistleblower Officer acts as the main contact person and confidant of a (potential) reporter and in that capacity is authorised to answer general questions about this Whistleblower Directive (e.g. if one considers making a report, advice can be requested without any obligation), to receive and follow up an effective report, to maintain communication with the reporter, to request additional information if necessary and to provide final feedback.

Any report received will be treated in strict confidence unless the reporter explicitly agrees otherwise. This does not prevent the reporter himself from being heard (like any other person involved) in a subsequent investigation (to which every employee is expected to contribute constructively). The Whistleblower Officer guarantees at all times the independence of his function and safeguards it from any conflicts of interest. If the Whistleblower Officer appears to have an opposing interest according to the reporter, the latter may, if necessary, contact the Director General directly (JL@centexbel.be).

Despite the possibility of confidentially reporting malpractices, we encourage you to use our usual reporting lines and discuss specific suspicions in the first instance with the direct supervisor. If this does not seem possible or if these discussions do not lead to a solution, it is of course possible to report to the Whistleblower Officer through the channels mentioned above.

Each reporter is invited to provide, initially and if possible, at least the following information and, where possible, attach documents supporting this information:

- To which company does your report relate?
- To which business does your report relate?
- What is your position in relation to our company?



- Have you reported the malpractice before?

Should this information or the supporting documentation not be available, this obviously does not prevent the reporting. However, a reporter will comply with all legal provisions and internal regulations in this respect when obtaining this and other information or documentation.

After report

1. Follow-up and investigation

The Whistleblower Officer acknowledges receipt of the report to the reporter within 7 days of the report. Unless where the report is manifestly unfounded or malicious, the Whistleblower Officer shall submit the report to the Director General without delay. In exceptional high-pressure situations and/or when the Whistleblower Officer is required to do so by law, judicial authorities may also be contacted directly.

The Whistleblower Officer guarantees at this submission and at any later stage of the process (both directly and indirectly) the confidentiality of the reporter's identity except when the reporter still consents to his identity being disclosed or when required to do so by law. In this case, before his identity is disclosed, the reporter will be informed unless this would jeopardise a related investigation or legal proceedings.

The actual decision on investigative measures to be taken and, where appropriate, any other decision arising from the subsequent investigation (such as the decision to sanction the person reported and/or further legal initiatives), is taken by the General Director.

When investigating reports, we act in accordance with the applicable legal (in particular labour and privacy law) provisions. This may involve the perusal of e-mails or other electronic data sent from accounts linked to us to or files stored in our electronic environment insofar as this information is not explicitly labelled as private.

No later than 3 months after the sent acknowledgement of receipt, the Whistleblower Officer will inform the reporter in general terms about the results of the investigation. This feedback may relate to how the report has been handled, what corrective general measures have been taken and/or other steps are being taken. The Whistleblower Officer does not disclose details relating to specific individuals.

During the investigation and at the time of this feedback, a balance is sought between the interests and rights of all parties involved. This presupposes the right of the reported data subject to be informed and a right of access to and correction or deletion of the data relating to him/her should they be incomplete or inaccurate and this in accordance with applicable privacy regulations. The reported data subject has no right to make copies of any document related to the investigation. The exercise of these rights may be deferred if the necessities of the investigation so require. In any event, the confidential nature of the reporter's identity will be safeguarded by not divulging any information from which that identity can be directly or indirectly deduced.

2. Measures after investigation

A maliciously made and wrongful report is not protected by this Whistleblower Directive. As mentioned earlier, an unfounded report is not necessarily malicious.



If upon initial receipt of the report, it appears to be manifestly malicious and unlawful or if it appears to be so after a subsequent investigation, sanctions may be imposed in accordance with our labour regulations and applicable regulations. If such a malicious and unlawful report is so serious that it makes any further professional cooperation immediately and permanently impossible between the person making the malicious and unfounded report and our company, this sanction may consist of dismissal for urgent reasons.

Reports that do turn out to be well-founded may equally give rise to sanctions against the person concerned that was reported in accordance with our labour regulations and applicable regulations. Under the same conditions, this sanction may also consist of dismissal for urgent reasons.

Preservation of documents and processing of personal data

Every notification received is registered. Personal data obtained through reports are treated as strictly confidential and can only be accessed by the Whistleblower Officer or persons bound by the same duty of confidentiality as the latter. They are processed in accordance with the legal obligations and the applicable Privacy Policy within our company and can only be used within the framework of this Whistleblower Directive.

Subject to other legal obligations, personal data relating to reports that turn out to be unfounded will be deleted no later than 2 months after the aforementioned feedback is given. Subject to the same reservation, personal data regarding reports that give rise to sanctions against the person involved or reporter will be kept until the sanction and/or related decision becomes final and/or any resulting legal proceedings become final.

External reports

We call on persons who encounter malpractices to report them preferably internally to our Whistleblower Officer so that the necessary initiatives can be taken. Nevertheless, we also recognise the possibility of reporting abuses externally.

For more information on this subject, please refer to the website of the Federal Ombudsman (<https://www.federaalombudsman.be/nl/centrum-integriteit/klokkenluiders>).

Whistleblower Officer

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