

WHISTLEBLOWER POLICY

October 2023 – Version 1

1 Purpose

The purpose of this Whistleblower Policy is to provide a safe and accessible way for individuals to report breaches. It applies to both internal employees and third parties who, in a work-related context, become aware of violations committed by Etablissements Van Moer NV.

These breaches may relate to European Union law or to matters included by the Belgian legislator under the Belgian Whistleblower Act (see the list in Chapter 3 below). The person making the report is hereinafter referred to as "the reporter."

To support this process, Etablissements Van Moer NV has established an internal reporting channel. Anyone wishing to report a breach that falls within the scope of the Whistleblower Act is expected to use this internal channel as the first step.

2 Definitions

For the purposes of this policy, the following definitions apply:

Breach: acts or omissions that:

- are unlawful and relate to Union acts and policy areas falling within the material scope referred to in Chapter 3, or
- undermine the purpose or application of the rules set out in the Union acts and policy areas referred to in Chapter 3.

Information on breaches: information, including reasonable suspicions, about actual or potential breaches that have occurred or are very likely to occur within Etablissements Van Moer NV, where the reporter works, has worked, or with which they have been in contact through their work, as well as any attempts to conceal such breaches.

Report: the oral or written provision of information concerning breaches.

Internal Report: the oral or written reporting of information concerning breaches within Etablissements Van Moer NV.

External Report: the oral or written reporting of information concerning breaches to the competent authorities.

Public disclosure: the oral or written disclosure of information concerning breaches to the public.

Reporter/Whistleblower: a natural person who, in the context of their work-related activities, reports (internally, externally, or publicly) information about breaches.

Person concerned: a natural or legal person mentioned in an internal, external, or public report or disclosure as being responsible for the breach or otherwise linked to the breach.

Facilitator: a natural person who, in a work-related context, assists a reporter in the reporting process and whose support must remain confidential.

Retaliation: any direct or indirect act or omission occurring in a work-related context as a response to an internal or external report or public disclosure, which causes or could cause unjustified harm to the reporter, facilitators or third parties associated with the reporter.

Follow-up: the actions taken by the recipient of a report or a competent authority to assess the accuracy of the allegations made and, if necessary, to address the reported breach.

Feedback: information provided to the reporter about the measures planned or taken as follow-up and the reasons for such measures.

Competent authority: the Belgian authority designated to receive reports in accordance with Chapter 5 of this policy, to provide feedback to reporters, and to ensure appropriate follow-up.

Work-related context: current or past professional activities in the private sector through which, regardless of the nature of the work, individuals may acquire information about breaches and may face retaliation for reporting such information.

Federal Coordinator: the authority responsible for coordinating external reports in the private sector, in accordance with Section 4, Chapter 4 of the Belgian Whistleblower Act.

Reporting officer: the impartial person or service responsible for following up on reports, maintaining communication with the reporter, requesting additional information where necessary, providing feedback, and, where applicable, receiving reports.

3 Reporting

The internal reporting channel is available 24/7 to the following groups:

Employees	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Individuals who, in a work-related context, become aware of breaches of European Union law and/or breaches included or to be included by the Belgian legislator under the scope of the Belgian Whistleblower Act	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Others: (e.g. clients,)	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

The term “work-related context” refers to individuals who, beyond (former) employees, may also be eligible to submit a report. This includes interns, suppliers, self-employed persons, shareholders, job applicants, and others who work with Etablissements Van Moer NV on a long-term basis.

A reporter may submit a report if they genuinely believe that a breach has occurred in one or more of the following areas:

- public procurement;
- financial services, products and markets and the prevention of money laundering and terrorist financing;
- product safety and compliance;
- transport safety;
- environmental protection;
- radiation and nuclear safety;
- food and feed safety, animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and personal data and security of networks and information systems;
- breaches affecting the financial interests of the European Union;
- breaches relating to the internal market (including competition and state aid rules, breaches of corporate tax rules, or schemes intended to gain an unfair tax advantage);
- combating tax fraud;
- combating social fraud.

4 Internal reports

4.1 Reporting Channel and Access

Any individual who identifies a breach or has reasonable grounds to suspect that a breach has occurred or is likely to occur (in relation to one or more of the areas listed in Chapter 3 and involving Etablissements Van Moer NV) may report it via the most appropriate and accessible internal channel.

Within Etablissements Van Moer NV, the following internal reporting option is available:

- By email to: internmeldkanaal@vanmoer.be

Reporters may also request a face-to-face meeting within a reasonable timeframe to report a breach. Such meetings can be scheduled by appointment with Sara Storms or Poline Delarbre.

4.2 Handling of Internal Reports

The internal reporting channels at Etablissements Van Moer NV are managed in-house.

An acknowledgement of receipt will be provided to the reporter within seven days of the report being submitted. An impartial person or department will be designated to follow up on the report, maintain communication with the reporter, and ensure appropriate handling of the case. At Etablissements Van Moer NV, the following individuals are responsible for this role:

- Poline Delarbre;
- Sara Storms.

Any potential conflict of interest will be minimized to the greatest extent possible. If necessary, external investigative resources may be engaged to ensure an impartial and thorough investigation.

4.3 Notification to Public Authorities

If a report contains information that must legally be forwarded to a public authority responsible for investigating offences in one or more of the areas listed in Chapter 3, the individual or department handling the report at Etablissements Van Moer NV will, following thorough consultation with senior management, transmit the relevant information to the competent authority.

4.4 Feedback

The reporter will receive feedback regarding the handling of their report. This includes whether corrective actions have been taken, whether internal processes have been improved or adjusted, and which further steps have been implemented. Such feedback will not include details about specific individuals and will therefore generally be of a non-personal nature.

If further investigation is necessary or appropriate, Etablissements Van Moer NV will ensure that all investigative actions are carried out confidentially and that the rights of third parties are fully respected.

Within a reasonable period, and at the latest three months after the acknowledgment of receipt was sent (or, if no acknowledgment was provided, three months after the expiration of the seven-day period following the report submission), the reporter will be informed of any follow-up measures planned or taken, along with the reasons for these actions.

If it is not yet possible to provide feedback, the reporter will be informed accordingly, including the reason why such information is not currently available.

5 External Reports

5.1 External Reporting Channels

A reporter who does not wish to submit an internal report may also use an external reporting channel.

External reports can be submitted to the Federal Coordinator for external reports. The reporter has the following options:

- By telephone: +32 (0) 800 999 61
- By email: integriteit@federaalombudsman.be
- Via the official website of the competent authority:
<https://www.federaalombudsman.be/nl/klokkenluiders/meld-een-integriteitsschending-of-inbreuk-op-de-wetgeving>
- Directly via the online form: <https://www.federaalombudsman.be/nl/meldingsformulier>

The reporter may also request a physical meeting to report a breach within a reasonable timeframe. Such a meeting can be arranged by appointment, either by telephone or email, with the Federal Coordinator of the competent authority. Alternatively, the reporter may directly contact the appropriate authority (see Annex 1 for an overview of the relevant authorities).

5.2 Handling of External Reports

The competent federal authority will acknowledge receipt of the report within seven days of submission.

Within a reasonable period, and no later than three months after the acknowledgment of receipt has been issued, the reporter will be informed of any follow-up measures that have been planned or implemented, as well as the reasons for these actions. If no acknowledgment has been sent, this three-month period begins after the expiration of the seven-day period following the report submission. In exceptional and duly justified cases, this timeframe may be extended to a maximum of six months.

The competent authorities and the Federal Coordinator will designate staff members who are responsible for:

- providing information about the reporting procedures to interested parties;
- receiving and following up on reports;
- maintaining contact with the reporter to provide feedback and, if necessary, request additional information.

These staff members are bound by confidentiality obligations and will receive specialized training in handling reports.

6 Public Disclosure

A person who makes a public disclosure is entitled to protection under the Whistleblower Act, provided that the following conditions are met:

1. In the case of an **indirect public disclosure**: the individual previously submitted an internal and/or external report, but no appropriate action was taken within the prescribed timeframe.
2. In the case of a **direct public disclosure**: the individual has reasonable grounds to believe that:
 - the breach may pose an imminent or actual threat to the public interest; or
 - in the case of an external report there is a risk of retaliation or it is unlikely that the breach will be effectively addressed due to specific circumstances of the case, such as the concealment or destruction of evidence, or a conflict of interest or collusion involving the competent authority.

This provision does not apply in cases where a person discloses information directly to the press under specific legal provisions that safeguard the right to freedom of expression and information.

7 Confidentiality and secrecy

Etablissements Van Moer NV ensures that all information related to a report is stored securely and is both physically and digitally accessible only to those individuals who are specifically authorized to handle such reports. All reports, investigation files, findings, and decisions are treated with the highest degree of confidentiality. The company follows a strict “need-to-know” principle when sharing relevant information with employees or third parties.

All employees involved in receiving or following up on reports are required to maintain strict confidentiality regarding the content of the reports, the course of the investigation, and any resulting decisions, in accordance with applicable legislation.

8 Protection

8.1 Protection Against Retaliation

Whistleblowers who report in good faith and in line with the established procedures are protected by Etablissements Van Moer NV against any form of retaliation, including threats or attempted retaliation.

An “appropriate procedure” refers to the use of the internal reporting channels provided by the company wherever reasonably possible. Public disclosure of information is only permitted when no internal reporting channel is available, or when an external report does not lead to appropriate action.

“Retaliation” includes, among other things:

- suspension, temporary removal from duties, dismissal or similar measures;
- demotion or withholding of promotion;
- transfer of duties, change of location of place of work, reduction in wages, change in working hours;
- withholding of training;
- a negative performance assessment or employment reference;
- imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty;
- coercion, intimidation, harassment or ostracism;
- discrimination, disadvantageous or unfair treatment;
- failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he or she would be offered permanent employment;
- failure to renew, or early termination of, a temporary employment contract;
- harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income;
- blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;
- early termination or cancellation of a contract for goods or services;
- cancellation of a license or permit;
- psychiatric or medical referrals.

In addition to protecting the whistleblower, Etablissements Van Moer NV also ensures the protection of facilitators, third parties connected to the whistleblower who may suffer work-related retaliation, and any individuals accused in a report.

All parties are guaranteed the right to a fair process and the presumption of innocence. The identities of these individuals will remain strictly confidential throughout the duration of any investigation following a report.

8.2 Complaint Procedure

Any whistleblower who believes they have been subjected to retaliation or are under threat of retaliation may submit a substantiated complaint to the federal coordinator of the competent authority. This initiates an out-of-court protection procedure.

The federal coordinator will assess whether there is reasonable suspicion that retaliation has occurred.

Etablissements Van Moer NV bears the burden of proof to demonstrate that no retaliation has taken place. Any measures taken against a legally protected whistleblower will not be deemed retaliatory if the company can prove that such actions were motivated by reasons unrelated to the report.

9 Misuse of Reporting Channels / Breaches of this Policy

Etablissements Van Moer NV will only process reports that are made in good faith and that fall within the scope of the Whistleblower Act. Employees who file a report in bad faith, with the intention to cause harm, are not entitled to protection.

If a report is made in bad faith, the employee in question may be subject to disciplinary measures as outlined in the internal work regulations, including the ultimate sanction of dismissal.

10 Retention of Documents / Register of Reports

Etablissements Van Moer NV keeps a register of all reports, in which the receipt, investigation, and resolution of the report are tracked. Reports are retained in this register as long as the contractual relationship between the whistleblower and the employer continues. Investigation reports and supporting documentation are kept for at least five years after the conclusion of the investigation.

11 Processing of Personal Data

The data controller is Etablissements Van Moer NV, with its registered office at Vaartstraat 70, 2235 Hulshout, Belgium (enterprise number 0403.629.965). The company processes all personal data in accordance with applicable data protection legislation, including the General Data Protection Regulation (GDPR).

Personal data is processed solely for the purpose of conducting the necessary investigations, based on a legal obligation. Only data that is strictly necessary for this purpose will be processed. Where required, data may be shared with competent public authorities if the report contains information that is legally mandated to be disclosed, or with other external parties involved in the investigation.

Etablissements Van Moer NV will retain personal data for at least the duration of the contractual relationship between the whistleblower and the employer, and for no longer than the applicable statute of limitations for potential legal claims.

All data subjects have the right to request access to, rectification or erasure of their personal data, as well as the right to object to its processing. Such requests can be submitted via email to: dataprotection@vanmoer.be.

In addition, all data subjects have the right to lodge a complaint with the Data Protection Authority. The Data Protection Officer (DPO) of Etablissements Van Moer NV can also be contacted via: dataprotection@vanmoer.be.

12 Support Measures

The Federal Institute for the Protection and Promotion of Human Rights is responsible for implementing or overseeing support measures, in the context of internal reports, external reports, and public disclosures. Depending on the circumstances, whistleblowers may have access to the following support measures:

- **Comprehensive and independent information and advice, which is easily and freely accessible.**
This includes guidance on available remedies and procedures for protection against retaliation, as well as information on the whistleblower's rights, including rights related to personal data protection.

Whistleblowers must also be informed of their potential eligibility for the protective measures provided under this law;

- **Technical advice** regarding any authority involved in the protection of the whistleblowers;
- **Legal assistance** in cross-border criminal and civil proceedings, in accordance with Directive (EU) 2016/1919 and Directive 2008/52/EC of the European Parliament and of the Council. This also includes legal assistance in other proceedings, such as legal advice or other forms of legal support, in line with applicable provisions on secondary legal aid;
- **Support measures**, for the whistleblower, including technical, psychological, media-related, and social support;
- **Financial assistance** in the context of legal proceedings.

Annex 1: List of Federal Authorities

The following authorities have been designated to receive external reports of breaches under the Whistleblower Act for the private sector, each within their respective area of competence:

1. Federal Public Service Economy, SMEs, Self-employed and Energy
2. Federal Public Service Finance
3. Federal Public Service Public Health, Food Chain Safety and Environment
4. Federal Public Service Mobility and Transport
5. Federal Public Service Employment, Labour and Social Dialogue
6. Federal Public Planning Service Social Integration, Poverty Reduction, Social Economy, and Urban Policy
7. Federal Agency for Nuclear Control
8. Federal Agency for Medicines and Health Products
9. Federal Agency for the Safety of the Food Chain
10. Belgian Competition Authority
11. Data Protection Authority
12. Financial Services and Markets Authority
13. National Bank of Belgium
14. Belgian Audit Oversight Board
15. The authorities listed in Article 85 of the Act of 18 September 2017 on the prevention of money laundering and terrorist financing and on the restriction of the use of cash
16. National Committee for the Security of Drinking Water Supply and Distribution
17. Belgian Institute for Postal Services and Telecommunications
18. National Institute for Health and Disability Insurance
19. National Institute for the Social Security of the Self-Employed
20. National Employment Office
21. National Social Security Office
22. Social Intelligence and Investigation Service
23. Autonomous Anti-Fraud Coordination Service (CAF)
24. Shipping Inspectorate

These authorities are authorized to investigate and prosecute reported breaches.