

# Policy Whistleblower regulation

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## **Introduction**

Current policy concerns the implementation of the Act of 28 November 2022 on the protection of reporters of influence on Union or national law specified within a legal entity in the private sector.

The purpose of this policy exists within the PVS Group:

The channels and procedures can be greatly explained on the basis of which the existence of a potential influence within the company can be reported, caused;

- inform the persons to whom this policy applies about these procedures and the protection that a reporter of a certain influence enjoys.

In this way, PVS NV and Sanders & Stassen NV wish to provide transparency about how certain abuses within the organizations can be raised in a safe environment, so that they can be further investigated and appropriate measures can be taken.

The current policy was adopted with relevance within the organization, consisting of rules regarding social consultation.

## Article 1. Scope

### Article 1.1. Personnel scope – Who can be a “whistleblower”?

This policy applies to so-called “whistleblowers”/reporters. This means: anyone who identifies and reports (possible) infringements of Union law in a work-related context.

The following are considered “whistleblower”/reporter within the meaning of the current policy:

- Employees of PVS NV and Sanders & Stassen NV;
- Shareholders and persons belonging to the administrative, management or supervisory body of PVS NV and/or Sanders & Stassen NV (including members not involved in the daily management);
- Self-employed persons, contractors and subcontractors and their staff or appointees with whom PVS NV and/or Sanders & Stassen NV collaborate;
- Suppliers with whom PVS NV and/or Sanders & Stassen NV collaborate and their staff;
- Any (un)paid interns or volunteers;
- Any applicants;
- Employees of PVS NV and/or Sanders & Stassen NV who are out of service.

In addition, the current policy also applies to facilitators (= those who provide confidential assistance to the whistleblower), to third parties associated with the whistleblower who may also be victims of retaliation (e.g. family members, colleagues, etc.) as well as to legal entities owned by the whistleblower, for whom the whistleblower works or with whom the whistleblower is associated in a work-related context.

### Article 1.2. Material scope – Which infringements can be reported?

The following (potential) infringements - these are specific acts or omissions - identified by whistleblowers can be reported by them:

- 1) Infringements relating to:
  - a. public procurement;
  - b. b) financial services, products and markets, prevention of money laundering and terrorist financing;
  - c. product safety and product compliance;
  - d. transport safety;
  - e. protection of the environment;
  - f. radiation protection and nuclear safety;
  - g. food and feed safety, animal health and welfare;
  - h. public health;
  - i. consumer protection;
  - j. protection of privacy and personal data, and security of network and information systems;
  - k. combating tax fraud;
  - l. combating social fraud
- 2) This policy also applies to infringements affecting the financial interests of the Union, as well as to infringements related to the internal market (including infringements of Union rules on competition and State aid).

## **Article 2. Procedure for registering reports**

### **Article 2.1. General**

Whistleblowers who wish to report a potential infringement as described above within the organization have the option to do so in writing.

In addition to the option to report internally ("internal reporting channel"), the whistleblower has the option to report via an external channel or public disclosure.

However, whistleblowers are encouraged to first follow the internal reporting procedure described in this policy, in order to possibly provide an internal solution to the reported problem, before possibly reporting externally.

### **Article 2.2. Internal notification channel**

The option to use the internal reporting channel is reserved for:

- Employees of PVS NV and Sanders & Stassen NV;
- Shareholders and persons belonging to the administrative, management or supervisory body of PVS NV and/or Sanders & Stassen NV (including members not involved in the daily management);
- Self-employed persons, contractors and subcontractors and their staff or appointees with whom PVS NV and/or Sanders & Stassen NV collaborate;
- Suppliers with whom PVS NV and/or Sanders & Stassen NV collaborate and their staff;
- Any (un)paid interns or volunteers;
- Any applicants;
- Employees of PVS NV and Sanders & Stassen NV who are out of service.

#### **Internal reporting channel procedure:**

If the whistleblower obtains information regarding a (possible) infringement on one of the above matters, he/she can report this within the organization in a confidential manner:

#### **Written notification:**

Accessible via the specific digital reporting channel made available by the employer via the following link: [PVS Group \(sdwhistle.com\)](https://sdwhistle.com)

#### **Anonymous reports:**

Reporters can opt to report the (possible) infringement completely anonymously. Every effort must be made to ensure that no one, including the recipient of the report, can know the identity of the reporter. PVS Group receives these notifications and ensures that they are followed up.

#### **Further follow-up of the report – the role of the report manager:**

The confidentiality of the identity of the reporter and any third parties mentioned in the report is always guaranteed.

Other persons or services will not be authorized to access this data.

The whistleblower will receive confirmation within 7 days of receiving the report via the internal reporting channel.

The reporting manager maintains further communication with the reporter and can request additional information if necessary.

The reporting manager always guarantees neutral and independent follow-up of the reporting and the absence of any conflicts of interest.

The reporting manager will always behave in a professional and honest manner, whereby the report will always be handled with the necessary discretion and careful follow-up and handling of the received report will be ensured.

Within a reasonable period, and in any case no later than three months after confirmation of receipt of the report, feedback will be provided to the reporter regarding the planned or taken measures in response to the report as well as the reasons for this follow-up.

This feedback may include:

- termination of the proceedings due to insufficient evidence or for other reasons;
- the start of an internal investigation and, if necessary, its findings and measures to address the stated problem;
- referral to other channels or procedures if this is required for careful follow-up of the report.

### **Article 2.3. External notification channel**

#### **External reporting channel procedure:**

The whistleblower can either contact the external reporting channel designated by the government directly or after completing the internal reporting procedure. The notification can be made either verbally or in writing. Verbal reporting is possible via telephone or other voice messaging systems. At the request of the reporter, a physical meeting must even be possible within a reasonable period of time.

For this purpose, the whistleblower must contact:

- the Federal Ombudsmen who will act as federal coordinator for external reports
- the authorities competent by Royal Decree, these are:
  1. the Federal Public Service Economy, SMEs, Self-employed and Energy;
  2. the Federal Public Service Finance;
  3. the Federal Public Service of Public Health, Food Chain Safety and Environment;
  4. the Federal Public Service Mobility and Transport;
  5. the Federal Public Service Employment, Labor and Social Dialogue;
  6. the Public Service Programming Social Integration, Poverty Reduction, Social Economy and Major Cities Policy
  7. the Federal Agency for Nuclear Control;
  8. the Federal Agency for Medicines and Health Products;
  9. the Federal Agency for the Safety of the Food Chain;
  10. the Belgian Competition Authority;
  11. the Data Protection Authority;
  12. the Financial Services and Markets Authority;

13. the National Bank of Belgium;
14. the supervisory board of company auditors;
15. the authorities reported in Article 85 of the Act of 18 September 2017 on the prevention of money laundering and the financing of terrorism and on limiting the use of cash;
16. the National Committee for the Security of the Supply and Distribution of Drinking Water;
17. the Belgian Institute for Postal Services and Telecommunications;
18. the National Institute for Health and Disability Insurance;
19. the National Institute for Social Insurance for the Self-Employed;
20. the National Employment Office;
21. the National Social Security Office;
22. the Social Intelligence and Investigation Service;
23. the Autonomous Anti-Fraud Coordination Service (CAF);
24. the Shipping Control.

The whistleblower can in particular contact the Federal Ombudsmen via: [www.federaalombudsman.be](http://www.federaalombudsman.be) / [www.mediaateurfederal.be](http://www.mediaateurfederal.be)

They are tasked to:

- receive external reports of integrity violations;
- verify whether they are admissible and whether there is a reasonable suspicion that the reported infringements have occurred;
- and, if the latter is the case, forward them to the authority competent to investigate the report.

In exceptional cases, such as when no authority is competent, the Federal Ombudsmen will act as the competent authority and also investigate the report.

Each of the designated authorities publishes the following information on a separate, recognizable and accessible page of their website:

- the conditions for protection;
- the contact information;
- the specific procedure;
- the confidentiality rules;
- the method of follow-up;
- the remedies and procedures for protection against retaliation.

#### **Follow-up of the external report:**

Within 7 days of receipt of the report, the whistleblower will receive confirmation unless expressly requested otherwise or unless the Federal Ombudsmen/competent authority judge on reasonable grounds that sending such a confirmation would endanger the identity of the reporter.

Feedback will be provided to the reporter within a reasonable period, and in any case no later than three months after confirmation of receipt of the report. This three-month period may be appropriately deviated from in justified cases. In this case, feedback must be provided to the reporter within 6 months at the latest.

Finally, the competent authority must inform the reporter of the end result of the investigations conducted following his report. For example, the competent authorities may also consider that the reported

infringement is clearly of minor significance and therefore no further follow-up is required. This decision must be motivated by the competent authority.

#### **Article 2.4. Disclosure**

This policy also regulates the protection of whistleblowers who report a possible infringement through the press or other public media.

However, the following conditions must be taken into account:

- The whistleblower first made an internal and external report or made an external report directly, for which no appropriate measures were taken within the set period;

OR

- The whistleblower has reasonable grounds to believe that:
  - The infringement may pose an imminent or real danger to the public interest, for example if there is an emergency situation or a risk of irreparable damage;
  - There is a risk of retaliation for external reports or that the breach is unlikely to be effectively remedied. This is due to the special circumstances of the case (for example when an authority is involved).

#### **Article 3. Confidentiality obligation**

The identity of the whistleblower who reports in accordance with this policy via the internal reporting channel will not be made known, directly or indirectly, without his or her express permission, except to the persons who are authorized to handle and follow up on the report in accordance with this policy.

This also applies to all other information that can be used directly or indirectly to determine the identity of the reporter.

However, an exception to this applies if it concerns a necessary and proportionate obligation under Union or national law in the context of investigations by national authorities or judicial proceedings, also in order to guarantee the rights of defense of the data subject.

#### **Article 4. Processing of personal data (GDPR)**

Any processing of personal data by the employer/third parties following a report will be carried out in accordance with the applicable Regulation (EU) 2016/679 and the Belgian Act of 30 July 2018 on the protection of natural persons with regard to the processing of personal data.

Personal data that is clearly not relevant to the handling of a specific report will not be collected or, if collected inadvertently, will be deleted immediately.

The name, position and contact details of the reporter and any person to whom the protection and support measures apply, as well as of the data subject, including, where applicable, the company number, will be kept until the time limit for the reported infringement has expired .

For the rest, reference is made to the company's internal policy regarding the processing of personal data (HR Privacy policy).

#### **Article 5. Register of notifications**

The employer will maintain a register of notifications, in which every notification received will be recorded.

Confidentiality will always be guaranteed and reports will not be kept for longer than is necessary or required or permitted by law.

## **Article 6. Protection and support measures for the whistleblower**

### **Article 6.1 protection against measures or reprisals against the whistleblower**

Whistleblowers who report a possible infringement in accordance with the provisions of this policy may not fall victim to measures/retaliation, such as:

- suspension, temporary withdrawal from service, dismissal or similar measures;
- demotion or denial of promotion;
- transfer of tasks, change of location of work, reduction in wages, change of working hours;
- withholding training;
- negative performance review or employment reference;
- imposing or applying a disciplinary measure, reprimand or other sanction, such as a financial sanction;
- coercion, intimidation, bullying or exclusion;
- discrimination, disadvantageous or unequal treatment;
- non-conversion of a temporary employment contract into an employment contract for an indefinite period, if the employee had the justified expectation that he would be offered an employment contract for an indefinite period;
- non-extension or early termination of a temporary employment contract;
- damage, including damage to reputation, in particular on social media, or financial damage, including loss of turnover and income;
- inclusion on a blacklist based on an informal or formal agreement covering an entire sector or industry, which prevents the person from finding employment in the sector or industry;
- early termination or cancellation of a contract for the supply of goods or services;
- revocation of a license or permit;
- psychiatric or medical referrals.

### **Article 6.2 access to support measures**

The whistleblower has access to the following support measures:

- complete and independent information and advice that is easily accessible and free of charge on:
  - available remedies and procedures that protect against retaliation;
  - rights of the data subject, including his rights with regard to the protection of personal data.
- technical advice to any authority involved in the protection of the reporter;
- legal assistance and legal advice;
- support measures, including technical, psychological, media-related and social support
- financial assistance, for reporters in the context of legal proceedings.

The Federal Institute for the Protection and Promotion of Human Rights is responsible for applying or monitoring the application of the support measures.

See: <https://federaalinstituutmensenrechten.be/nl/de-klokkenluidersregeling-en-steun-van-klokkenluiders>

Any protected person (whistleblower, facilitator, third parties or legal entities associated with the reporter) who believes that he or she is a victim of or is threatened with retaliation may submit a



reasoned complaint to the Federal Ombudsmen, who will carry out an extrajudicial protection procedure starts.

This option is without prejudice to the right of the protected person to apply directly to the Labor Court.

### **Article 6.3. Conditions for protection of whistleblowers**

However, whistleblowers are only protected against possible retaliation on the condition that:

- they had reasonable grounds to believe that the information about the infringements was correct at the time of the report and;
- the information reported falls within the scope of this policy;
- they reported or made public this information internally or externally in accordance with the law.

Anonymous whistleblowers also enjoy protection under the above conditions if they are later identified and become victims of reprisals.

### **Article 7. Enforcement provisions**

Whistleblowers wishing to report an alleged breach of the matters set out in this policy should do so through the channels identified in this policy and in accordance with the principles and procedures set out herein.

In this case, whistleblowers will be protected against any form of retaliation as provided above.

Within the limits of the Act of 28 November 2022, natural persons or legal entities who (attempt to) hinder a report or who would take retaliatory measures; would engage in unnecessary judicial or extrajudicial proceedings; Violating the confidentiality obligation may be sanctioned in accordance with the Social Criminal Code or with administrative measures or sanctions by the competent authorities.

However, whistleblowers are reminded that they will expressly not be able to benefit from protection to the extent that they have deliberately reported or made public incorrect information. They also expose themselves to sanctions in accordance with the Social Criminal Code or administrative measures or sanctions.

PVS Group reserves the right to recover damages resulting from such deliberately incorrect reports or disclosures from the whistleblower, within the limits set by national legislation in this regard.

### **Article 8. Final provisions**

This policy is drawn up in Stevoort and applies from December 17, 2023.