



Policy Whistleblower

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1. Background and Objectives of the Current Policy

The current policy is established in compliance with the Law of 28/11/2022 regarding the protection of individuals reporting breaches of Union or national law established within a legal entity in the private sector. This law aims to enhance the implementation of Union law and policy in specific areas by setting minimum standards ensuring a high level of protection for individuals reporting breaches of Union law.

The purpose of this policy at the enterprise level is:

- to list the procedural options based on which the existence of a potential breach within the company can be reported; and
- to inform the individuals to whom this policy applies about the protection afforded to a reporter of a specific breach.

In this way, the company aims to provide transparency on how certain misconduct within the organization can be addressed, allowing for further investigation and potentially appropriate measures to be taken. The current policy was implemented within the organization in compliance with the existing rules related to social dialogue (Works Council/Committee for Prevention and Protection at Work/Employee Representatives).

2. Scope of the Policy

2.1. Personnel Scope

This policy applies to so-called "whistleblowers," meaning anyone who, in a work-related context, identifies and reports potential breaches of Union law.

As a "whistleblower" within the meaning of this policy, the following may be considered:

- Employees of the company;
- Freelancers, contractors, and subcontractors, as well as their personnel or employees with whom the company collaborates;
- Shareholders and individuals belonging to the managerial, supervisory, or oversight body of the company (including non-executive members);
- Suppliers collaborating with the company and their personnel;
- Any (un)paid interns or volunteers;
- Any applicants;
- Former employees of the company.

Additionally, this policy also applies to facilitators (those who assist the whistleblower confidentially), third parties connected to the whistleblower who may also be victims of reprisals (e.g., family members, colleagues), as well as legal entities owned by the whistleblower, for whom the whistleblower works, or with whom the whistleblower is associated in a work-related context.

2.2. Material Scope

The following (potential) breaches identified by whistleblowers can be reported by them:

- a) All possible breaches (i.e., an act or omission) related to:
 - 1. Public procurement;
 - 2. Financial services, products, and markets, prevention of money laundering, and combating the financing of terrorism;
 - 3. Product safety and product compliance;
 - 4. Transportation safety;
 - 5. Environmental protection;
 - 6. Radiation protection and nuclear safety;
 - 7. Food and feed safety, animal health, and animal welfare;
 - 8. Public health;
 - 9. Consumer protection;
 - 10. Protection of privacy and personal data, and security of network and information systems;
 - 11. Combating tax fraud;
 - 12. Combatting social fraud.

Any breach of legal or regulatory provisions or directly applicable European provisions, as well as provisions adopted in implementation of the aforementioned provisions, falls within the scope of this law;

- b) This policy also applies to breaches that harm the financial interests of the Union, as well as breaches related to the internal market (including violations of Union competition rules and state aid).

3. Procedure for Registering Reports

3.1. General

Whistleblowers who wish to make a report within the organization about a potential breach as described above have the option to do so in writing and/or orally.

If desired, the whistleblower can also schedule a physical appointment with the person or department designated within the company for this purpose, who will be responsible for the further impartial follow-up and handling of the report.

In addition to the option to report internally ("internal reporting channel"), the whistleblower has the option to make a report through an external channel, once the (national) government provides for this.

However, whistleblowers are encouraged to first follow the internal reporting procedure described in this policy, in order to potentially provide an internal resolution to the reported issue before considering an external report.

3.2. Internal Reporting Channel

Procedure for Reporting

If the whistleblower obtains information about a (potential) breach on any of the above-mentioned matters, they can take the following steps to report this (potential) breach confidentially within the organization:

a) Oral Report:

This can be done by phone at +32 3 369 37 80 or in person after scheduling an appointment with Magali Mettens or Kris Bormans.

b) Written Report:

- By email to the following email address: klokkenluiders@eutraco.eu
- Via the specific online platform 'whistleblower tool' provided by the employer, which can be found on our website www.eutraco.eu or through the URL eutraco.sdwhistle.com.

Regardless of the whistleblower's chosen method of reporting the (potential) breach internally (verbally or in writing), the confidentiality of the whistleblower's identity and any third parties mentioned in the report is always guaranteed.

These data are only accessible to the designated impartial individuals, namely, Mrs. Magali Mettens and Mr. Kris Bormans. Other individuals or departments will not be authorized to access this information..

The designated individuals hereby guarantee a neutral and independent follow-up of the report and the absence of potential conflicts of interest.

The designated individuals will always behave in a professional and integral manner, ensuring that the report is treated with the necessary discretion and that careful follow-up and handling of the received report are assured.

Further Follow-up of the Report:

Within 7 days of receiving the report through the internal reporting channel, you, as the whistleblower, will receive confirmation.

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

This may include, among other things:

1. Referral to other channels or procedures in the case of reports solely concerning the individual rights of the whistleblower;
2. Termination of the procedure due to insufficient evidence or other reasons;
3. Initiation of an internal investigation and possibly its findings and measures to address the reported issue.

1.3. External Reporting Channel

Procedure

The whistleblower may choose to report directly to the external reporting channel designated by the government, either after completing the internal reporting procedure or as an initial step. The report can be made both orally and in writing. Oral reporting is possible via telephone or other voice messaging systems. Upon the whistleblower's request, a physical meeting should be possible within a reasonable period.

For this purpose, the whistleblower should contact the Federal Ombudsmen (= federal coordinator) or the authorities authorized by Royal Decree. You can do this by visiting www.federaalombudsman.be. Through this website, you can fill out a complaint form. You can also email integrity@federaalombudsman.be or call +32 2 290 54 91 during office hours.

Follow-up of the Report

Within 7 days of receiving the report, you, as the whistleblower, will receive confirmation unless you expressly request otherwise or unless the Federal Ombudsmen/competent authority reasonably judge that sending such confirmation would jeopardize the whistleblower's identity.

Within a reasonable period, and in any case, no later than three months after the confirmation of receiving the report, feedback will be provided to the whistleblower. This three-month period can be appropriately extended in justified cases. In such cases, feedback must be provided to the whistleblower within 6 months.

The competent authority must inform the whistleblower of the final result of the investigations conducted as a result of their report. The competent authorities may also determine that the reported breach is clearly of minor significance and thus requires no further follow-up. This decision by the competent authority must be justified.

3.4. Disclosure

This policy also governs the protection of whistleblowers who disclose a potential breach through the press or other public media.

However, the following conditions must be considered for this:

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

OR

The whistleblower has reasonable grounds to believe that::

- The breach poses an imminent or real danger to the public interest, for example, in the case of an emergency or a risk of irreparable harm;
- There is a risk of reprisals in the case of external reports, or it is unlikely that the breach will be effectively remedied. This is due to the particular circumstances of the case (for example, when an authority is involved).

4. Confidentiality Obligation

The identity of the whistleblower who, in accordance with this policy, reports via the internal reporting channel will not be disclosed directly or indirectly without their explicit consent, except to individuals authorized under this policy to handle and follow up on reports.

This also applies to any other information through which the identity of the whistleblower can be directly or indirectly determined.

An exception to this is if it involves a necessary and proportionate obligation under Union or national law in the context of an investigation by national authorities or legal proceedings, also to ensure the defense rights of the individual concerned..

5. Processing of Personal Data (AVG/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 Law of July 30, 2018, regarding the protection of natural persons concerning 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 unintentionally collected, will be immediately erased.

For further details, refer to the company's internal policy on the processing of personal data (HR Privacy Policy).

6. Register of Reports

The employer will maintain a register of reports in which every received report will be recorded. Confidentiality will be ensured, and reports will not be retained longer than necessary.

Recording of Oral Reports / Reports following Physical Meetings

Recording of Oral Reports / Reports following Physical Meetings

If, with the consent of the whistleblower, a telephone line or another voice messaging system with recording is used for reporting, the oral report can be recorded in one of the following ways:

- by creating a recording of the conversation in a durable, retrievable form, or
- by a complete and accurate written representation of the conversation, prepared by the personnel responsible for handling the report.

The whistleblower will be provided with the opportunity to review, correct, and sign the written representation of the telephone conversation.

If a telephone line or another voice messaging system without recording is used for reporting, the oral report can be recorded in the form of an accurate report of the conversation, prepared by the competent staff member (the one responsible for handling the report). The whistleblower must have the opportunity to review, correct, and sign this report.

If an individual requests a meeting, the employer ensures, with the whistleblower's consent, that a complete and accurate record of the meeting is maintained in a durable and retrievable form.

The meeting can be recorded in one of the following ways:

- By a precise report of the meeting, prepared by the personnel responsible for handling the report.
- The whistleblower must have the opportunity to review, correct, and sign the written representation of the telephone conversation.

7. Protection and support measures for whistleblowers

Whistleblowers who report a potential violation in accordance with the provisions of this policy should not be subjected to measures or reprisals, including but not limited to:

- Suspension, temporary suspension, dismissal, or similar measures;
- Demotion or denial of promotion;
- Transfer of duties, change of workplace location, salary reduction, change in working hours;
- Withholding of training;
- Negative performance evaluation or work reference;
- Imposition or application of a disciplinary measure, reprimand, or other sanction, including a financial penalty;
- Coercion, intimidation, harassment, or exclusion;
- Discrimination, adverse or unequal treatment;
- Non-conversion of a temporary employment contract into a permanent employment contract, in the event the employee had a reasonable expectation of being offered a permanent position;
- Non-extension or premature termination of a temporary employment contract
- Damage, including reputational damage, especially on social media, or financial harm, including loss of revenue and income;
- Inclusion on a blacklist based on an informal or formal agreement for an entire sector or industry, preventing the individual 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.

The whistleblower has access to the following support measures:

- Comprehensive and independent information and advice that is easily and freely accessible on:
 - Available remedies and procedures providing protection against reprisals;
 - Rights of the individual, including rights related to the protection of personal data.
- Technical advice concerning any authority involved in the protection of the whistleblower;
- Legal representation and legal advice;
- Support measures, including technical, psychological, media-related, and social support;
- Financial assistance for whistleblowers in the context of legal proceedings.

Any protected person (whistleblower, facilitator, third parties, or legal entities associated with the whistleblower) who believes to be a victim of or threatened with reprisals can file a substantiated complaint with the Federal Coordinator, who initiates an extrajudicial protection procedure. This option is without prejudice to the right of the protected person to directly approach the Labor Court.

Whistleblowers are protected against potential reprisals only under the following conditions:

- They had reasonable grounds to believe that the information about the breaches was accurate at the time of the report.
- The information reported falls within the scope of this policy.
- They reported this information internally or externally or disclosed information in the ways specified in this policy.

Protection under these conditions also extends to anonymous whistleblowers who, later identified, become victims of reprisals.

8. Sanctions and Enforcement Provisions

Whistleblowers wishing to make a report of an alleged violation of the matters listed in this policy must do so using the channels specified in this policy and according to the principles and procedures outlined therein. In this case, whistleblowers will be protected against any form of reprisal, as determined above.

Within the limits of the Law of 28/11/2022, natural persons or legal entities that attempt to impede a report or take retaliatory measures, engage in unnecessary judicial or extrajudicial proceedings, or violate confidentiality obligations can be sanctioned in accordance with the Social Criminal Code. However, this does not apply when competent authorities can take and impose administrative measures or sanctions based on specific legal or administrative provisions for violations of Chapter 3 and Article 22 of the aforementioned Law..

Whistleblowers are explicitly cautioned that they will not be entitled to protection if they deliberately reported or disclosed false information. The employer reserves the right to recover damages resulting from such intentionally false reports or disclosures from the employee, within the limits determined by national legislation..

9. Changes to the Policy

The employer reserves the right to unilaterally modify the policy at any time. The most recent version of this policy is always available for consultation on the HR Platform and the website.

Drafted in Willebroek on August 24, 2023 (2nd version).