**What?**

The EOS CONTENTIA BELGIUM Whistleblower Policy is a means for employees, suppliers or customers to report misconduct or actions that violate applicable laws and/or the Code of Ethics/Code of Conduct.

This policy describes how to report serious and sensitive issues of illegal or unethical behaviour in a confidential manner and how the report will be handled.

**For whom?**

Both employees and third parties can report (suspicions of) abuse or irregularities of EOS CONTENTIA BELGIUM via the [whistleblowing procedure](https://www.abnamro.com/en/contact-abn-amro/whistleblowing/index.html). Employees are encouraged to first discuss (their suspicions of) abuse or irregularities with their supervisor, if possible. If, for any reason, this is not desirable, you can use this system.

**Objective**

When a person violates a law or internal policy, he or she puts EOS CONTENTIA BELGIUM, and possibly its employees or others, at risk. The sooner such wrongdoing is stopped, the better for all concerned. Therefore, EOS CONTENTIA BELGIUM has set up a whistleblowing policy (the "Whistleblowing Policy") with the following objectives

* Ensure that EOS CONTENTIA BELGIUM employees and managers, as well as other stakeholders such as suppliers, agents, representatives, distributors or customers - as an alternative to the existing internal communication channel - have the possibility to report serious and sensitive issues concerning violations of, for example, the Code of Ethics/Code of Conduct of EOS CONTENTIA BELGIUM or any applicable legislation, and
* Act as an early warning system by ensuring that the general management of EOS CONTENTIA BELGIUM is informed of these issues as soon as possible, so that it can (i) assess and investigate the issue and (ii) if necessary, take appropriate and sufficient measures to limit the consequences of a possible violation, danger or other serious risk.

For the avoidance of doubt, reporting under the Whistleblower Policy will be voluntary and the Whistleblower Policy will not replace the existing internal communication channels within EOS CONTENTIA BELGIUM.

### What is the point of the diet?

The whistleblowing procedure is only intended for the reporting of (suspected) abuses or irregularities.

The whistleblowing procedure is not intended to :

* Ordinary complaints about EOS CONTENTIA BELGIUM. To do so, you can use the complaint procedure or send an e-mail to mail@eos-contentia.be
* Abuse or complaints concerning clients or suppliers of EOS CONTENTIA BELGIUM.
* To handle or report personal grievances of employees.

### Complaint procedure

### How can I report an abuse or an irregularity concerning EOS CONTENTIA BELGIUM? Via e-mail to: compliance@eos-solutions.com

*Whistleblowing policy*

*Introduction*

EOS CONTENTIA BELGIUM has a code of ethics and strictly follows the legal regulations.

Therefore, it is very important for EOS CONTENTIA BELGIUM to put in place appropriate procedures that allow its employees, officers, directors, group companies or subsidiaries, all persons acting at EOS CONTENTIA BELGIUM (such as consultants, representatives and agents) as well as third parties such as customers, suppliers or others to report any concerns they may have regarding actual or perceived misconduct in EOS CONTENTIA BELGIUM's business activity in a responsible and effective manner, while being protected from retaliation.

This policy is in accordance with the section "Reporting infringements" of the EOS CONTENTIA BELGIUM code of ethics.

* This policy answers the following questions:
* What is whistleblowing?
* What should you report?
* When and how should you report abuse?
* Is there a risk of retaliation?
* How are reports handled internally?
* How is personal data processed?

*What is whistleblowing?*

Whistleblowing is the reporting of illegal, unfair or abusive behaviour in a professional context, such as (but not limited to) (i) a crime or misdemeanour, (ii) a violation of governmental laws, regulations and international conventions, (iii) a violation of EOS CONTENTIA BELGIUM's contractual obligations, (iv) a violation of EOS CONTENTIA BELGIUM's code of conduct and/or other policies and procedures, (v) other forms of unethical or unfair behaviour (the "Misconduct"). A person who reports misconduct is called a "Whistleblower".

All employees, appointees and directors of EOS CONTENTIA BELGIUM and external stakeholders (such as contractors, suppliers, customers or other third parties) can report issues under the whistleblower policy.

*What is misconduct?*

This policy applies to the reporting of professional misconduct in the context of all EOS CONTENTIA BELGIUM business activities. A violation of the EOS CONTENTIA BELGIUM code of ethics/code of conduct is also covered by this policy.

The types of questions that can be raised within the framework of the alert procedure are serious and sensitive questions that can have a negative impact on the activities and performance of EOS CONTENTIA BELGIUM. These issues include, without limitation, issues relating to :

1. accounting or auditing matters or irregularities of a financial, legal and/or ethical nature, such as
	1. fraud (e.g. financial fraud, document fraud or embezzlement);
	2. serious deficiencies or deliberate errors (e.g. in financial reports or statements or in internal accounting controls);
	3. Antitrust violations (e.g. price fixing) ;
	4. Lack of respect for human rights ;
	5. bribery or corruption; and
	6. other irregularities of a general and/or operational nature, such as serious threats to the vital interests of EOS CONTENTIA BELGIUM or to the life or health of persons, environmental offences, serious deficiencies in the area of safety at work and serious forms of discrimination or harassment, for example in the form of sexual or other serious harassment
2. infringements of Union law under Directive (EU) 2019/1937 of 23 October 2019 on the protection of persons who report infringements of Union law (https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019L1937) ('Whistleblowers Directive').
3. Infringements of the local legislation transposing the Whistleblowers Directive in a given EU Member State where EOS CONTENTIA BELGIUM is established.

Some concrete examples of misconduct:

* Non-compliance with legal obligations, statutes and guidelines.
* Any type of criminal activity.
* Inappropriate or unethical behaviour that undermines universal and important ethical values such as integrity, respect, honesty, accountability and fairness.
* Conceal conflicts of interest.
* Any attempt to conceal illegal, dishonest or improper behaviour.
* Product Safety/Product Integrity: Your manager requires you to market products that do not meet legal safety standards.
* Transport safety: You find that the drivers of the transport services or logistics service providers we have appointed do not respect the mandatory limited driving times.
* Data protection and security of computer systems or networks :
	+ You find that one of your colleagues who has access to employees' or customers' personal data is selling it to another company for commercial purposes or passing it on to third parties without any legal basis;
	+ You notice that one of your colleagues does not comply with the rules on data protection, information security and safety;
	+ Competition and restriction of competition: You attend a meeting between EOS CONTENTIA BELGIUM and a competitor. The purpose of this meeting is to conclude illegal agreements on prices. Cartels are strictly prohibited by competition law.
* All forms of financial malpractice or irregularities such as fraud, corruption, bribery and theft.
* Discrimination and harassment
* Money laundering and terrorist financing
* Insider trading
* Illegal behaviour in public procurement, e.g. unlawful contacts or favouritism of a public official

*Rules for whistleblowing*

Any report of misconduct must be made in good faith and based on reasonable grounds. If the misconduct is not confirmed by the investigation, no further action will be taken by EOS CONTENTIA BELGIUM. A whistleblower shall not be involved in the investigation of misconduct and shall not determine what action to take. This task will be entrusted to competent persons within EOS CONTENTIA BELGIUM.

However, if a report contains false, unfounded or opportunistic allegations, or if it is made with the sole purpose of discrediting or harming others, EOS CONTENTIA BELGIUM may take appropriate disciplinary and/or legal action against the whistleblower.

No form of retaliation, threat, punishment or discrimination against the Whistleblower or any person who has cooperated with the investigation will be accepted. EOS CONTENTIA BELGIUM will take appropriate action against any person who retaliates or threatens to retaliate against Whistleblowers who have acted in accordance with this policy.

*Reporting channels*

If you discover, become aware of or have reasonable grounds to suspect that (possible) misconduct is taking place within the framework of EOS CONTENTIA BELGIUM's commercial activities, we encourage you to inform EOS CONTENTIA BELGIUM immediately.

Before reporting misconduct under the provisions of this policy, we ask our staff, directors, officers, agents and representatives to first consider the normal reporting channels (i.e. your direct manager or supervisor, the head of your department, a director or your HR manager).

Reports can be made anonymously.

EOS CONTENTIA BELGIUM recommends that the name of the whistleblower be mentioned in the report. This will allow the investigation team to carry out its investigation more efficiently and to take the appropriate measures for the protection of the whistleblower.

Depending on the type of malpractice reported, it may be required by law to involve the public authorities in order to launch an official investigation. In such cases, EOS CONTENTIA BELGIUM may be obliged to disclose the name of the whistleblower to the public authorities, with the strict confidentiality of the whistleblower being guaranteed at all times.

Each report, even if anonymous, should be detailed and well documented and should include the following information (where known) so that the investigation team can verify the validity of the reported incidents

* A detailed description of the events and how the whistleblower became aware of them;
* the date and place of the event ;
* the names and functions of the persons involved or information enabling them to be identified;
* the names of any other persons who can corroborate the facts reported;
* any other information or evidence that may help the investigation team to verify the facts.

**A specific channel is available: SPEAK UP**

To report misconduct under the whistleblowing policy, the whistleblower can use the SPEAK UP system:

*Reporting a misconduct can also be done via the SPEAK UP portal:*

 *https:*[//www.bkms-system.com/bkwebanon/report/clientInfo?cin=fzD4ND&c=-1&language=eng](https://www.bkms-system.com/bkwebanon/report/clientInfo?cin=fzD4ND&c=-1&language=eng)

*The portal is available in several languages, and even if no preferred language is offered in the portal, the whistleblower can use any language to submit the report. Files related to the incident can be uploaded to the secure portal. The portal's investigating body will contact the whistleblower for further action or investigation through the portal, which guarantees anonymity if necessary.*

*If the whistleblower wishes to report anonymously, he/she should choose this option when making the report. To protect the anonymity of the whistleblower, the IP address of the whistleblower is not recorded. Whistleblower files are processed electronically, and sensitive information is stored in encrypted form. The whistleblowing system facilitates an anonymous dialogue with the whistleblower. However, it cannot be guaranteed that the Integrity Officer cannot identify the whistleblower based on the circumstances of the case.*

The Integrity Officer will note the receipt of the reported issue. The Integrity Officer will confirm receipt of the whistleblower report within seven days. In general, you will receive feedback on your report within three months of the acknowledgement. However, if the specific circumstances of the case require it, this period can be extended to six months.

If the matter concerns the Integrity Officer, he/she will be excluded from any participation in the handling of the matter and the decision-making process and the matter will be referred to the Legal and Compliance Department: Stéphanie Heyman, s.heyman@eos-contentia.be, tel +32 471 11 75 26. If a matter concerns a member of the management or the board of directors, the board of directors of EOS CONTENTIA BELGIUM or the shareholders' meeting will be informed.

If you do not feel safe using the EOS CONTENTIA BELGIUM notification system and you are based in the European Union (EU), you can report a problem through external notification channels organised in the EU Member State concerned. However, you are encouraged to use the internal notification channel of EOS CONTENTIA BELGIUM.

*Privacy*

EOS CONTENTIA BELGIUM will only disclose the identity of the whistleblower if :

* the whistleblower consents to the disclosure; or
* publication is required by law.

Unauthorised disclosure of information about investigations, the report or the identity of the whistleblower or the person under investigation will not be accepted and will result in disciplinary action or even dismissal of the person concerned. Depending on the circumstances, such conduct may also result in other sanctions, including civil or criminal proceedings.

*What should I do if a report is received about me?*

If the subject of a report received concerns you and the Integrity Officer considers that the subject falls within the scope of the whistleblowing policy, you will not normally be informed.

If the Integrity Officer is of the opinion that the report does not fall under the whistleblowing policy, he/she will inform you.

The person(s) whose conduct has been reported shall be informed of the matter as soon as possible so that they can respond. However, such notification may be deferred if there is a significant risk that the notification may jeopardise the investigation or prejudice any future action or measures.

If possible and appropriate, the Integrity Officer will inform the whistleblower of the final outcome.

When reporting under the Whistleblower Policy, the Whistleblower is protected from any form of retaliation or discriminatory or disciplinary action as a result, including termination, demotion, suspension, threats, or any other form of harassment, regardless of whether the identity of the Whistleblower is known at the outset of the report or becomes known during the course of the investigation. Such retaliation against the Whistleblower will be considered a serious violation of the Whistleblower Policy and the Code of Ethics/Code of Conduct of EOS CONTENTIA BELGIUM. However, this protection does not apply if the Whistleblower maliciously makes a false allegation or makes an unreasonable allegation under all the circumstances.

*Data processing*

Only personal data strictly necessary for the processing and verification of the validity of the report will be processed, and only for the purpose of following the procedures set out in this policy.

EOS CONTENTIA BELGIUMMEE hereby declares that all personal data of whistleblowers and any other data subjects (including any special category of personal data ("sensitive data")), which are obtained during the processing of whistleblower reports, will be processed in strict compliance with the provisions of the applicable legislation on the protection of personal data, and the Data Protection Policy.

For the purposes of this policy in particular, you will find below information about the relevant EOS CONTENTIA BELGIUM processors and the relevant personal data that will be processed, as well as the purpose and legal basis of the processing.

* Personal data are processed by EOS CONTENTIA BELGIUM and other entities of the EOS CONTENTIA BELGIUM group that may be involved in carrying out research for the purposes of the present Policy (hereinafter "EOS CONTENTIA BELGIUM", "we", "us", "our").
* You can contact us regarding your personal data by e-mail: (privacy@eos-contentia.be)
* Where we refer to certain laws or regulations, this reference includes any amendment, replacement or repeal of such laws and regulations, including any related implementing regulations.
* We may find it necessary to amend, modify or change this data protection statement. We may do so from time to time at our sole discretion. You can always refer to the latest version of this policy.
* If you have any questions or complaints about the way we process your personal data, you can always contact us by sending an e-mail to (privacy@eos-contentia.be). You also have the right to lodge a complaint with the competent data protection authority.
* Information relating to reports is kept on NAME COMPANY's secure systems for the legal retention periods indicated below and, in any case, for the limitation period of civil or criminal proceedings, if these arise from the report.

Types of personal data processed

1. When you submit a whistleblower report, we process standard identity data to the extent that you provide it to us (i.e. your name, company, job title, address and telephone number); your complaints; any other personal data you provide to us.
2. When you participate in a whistleblower investigation, we process: your standard identity information (i.e. your name, company, job title, address and telephone number); any other information necessary to process the complaint and investigate the allegations.

Purposes and legal basis for processing personal data

1. We process personal data in order to process whistleblower complaints and investigate allegations. The processing of your personal data is necessary to protect our legitimate interests in securing our business and operations and to properly handle whistleblower complaints.
2. We may process personal data to comply with legal obligations or to respond to a reasonable request from law enforcement, judicial authorities or relevant government bodies, including data protection authorities. The processing of your personal data is necessary for a legal obligation to which we are subject.
3. We may disclose personal data to the police or judicial authorities as evidence if there are reasonable grounds to suspect that an unlawful act or crime has been committed by you in the course of reporting the matter. The processing of your personal data is necessary for a legal obligation that we must adhere to.
4. We may process personal data for the purposes of our legal defence. Processing your personal data is necessary for our legitimate interests in defending ourselves in court.

Record retention periods and data deletion

Your report will be recorded in a confidential manner and will be kept only as long as necessary and proportionate to enable EOS CONTENTIA BELGIUM to fulfil its legal obligations.

Unless required by local law, the information collected will be deleted:

1. immediately if the report falls outside the scope of the whistleblowing policy or proves to be unfounded, or if no internal action is taken on it,
2. immediately after the case has been closed by the authorities if it has been reported to the police or other competent authorities,
3. two months after the end of the investigation if no further action is taken, or
4. no later than seven years after the end of the employee's employment, if disciplinary action has been taken against the reported employee on the basis of the information collected, or if there are other reasons why it is legally and factually necessary to retain the information, the information collected will be kept in the personal file in question.

*Processing a notification*

* Step 1: Report. The Integrity Officer receives a report on possible misconduct.
* Step 2: Investigation. The Integrity Officer will promptly and diligently investigate all reports in accordance with this policy. The Integrity Officer will verify the validity of the report and, in collaboration with the relevant internal department(s), conduct a thorough investigation, respecting the principles of confidentiality, impartiality and fairness to all persons involved. The Integrity Officer and the relevant department(s) may decide to involve other functions as necessary in the investigation.
* Step 3: Report The Integrity Officer will write a general report describing the investigations conducted. This summary report can, only if necessary, be shared with other internal functions to make a decision.
* Step 4: Decision. The Integrity Officer will prepare a final report with a description of the facts and the final decision:
	+ If misconduct is proven, appropriate measures will be prescribed to put an end to the misconduct and protect the company; or
	+ If the conclusion of the investigations is that there is insufficient evidence or no evidence of misconduct, no further action will be taken.
* Step 5: Information The Integrity Officer informs the whistleblower of the final conclusion of the report and the decision taken.

*Implementation and compliance*

The whistleblowing rules have been adopted by the Board of Directors of EOS CONTENTIA BELGIUM.

*The whistleblowing procedure has been implemented in all Group companies worldwide, taking into account the following elements regarding the applicable laws in each country where the whistleblowing procedure has been implemented:*

1. *What problems can be reported under the whistleblowing policy?*
2. *on whom a report can be made under the whistleblower policy;*
3. *who can report under the whistleblower policy;*
4. *whether reporting can be done on both an anonymous and a disclosed basis, and*
5. *other adjustments required by local legislation.*

The management of EOS CONTENTIA BELGIUM is responsible for the implementation of the whistleblowing policy and for informing all its employees about it. EOS CONTENTIA BELGIUM will ensure compliance with the relevant local rules on data protection and the declaration of confidentiality, in particular:

1. application of the principles of data quality and proportionality ;
2. provide clear and comprehensive information on these provisions and policies;
3. the rights of potential defendants ;
4. safety of treatment ;
5. management of internal whistleblowing ;
6. issues related to international data transfers, and
7. notification and prior checking.

*Update of this policy.*

This policy will be updated if the law changes and in any case once a year.