Netcompany

Whistleblower Policy

Version	2.00
Status	Approved
Issued By	Legal

© Copyright 2025 Netcompany
All rights reserved.

All industrial and intellectual property rights contained in this document are under protection of the intellectual property law and all related copyrights are reserved by Netcompany. No part of this document may be reproduced, stored in a retrieval system, or transmitted, on any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without the prior written permission of Netcompany.

Document history

Version	Date	Description	Pages
1.00	09/03/2023	Initial Version	All
2.00	15/05/2025	Content updated due to rebranding. File renamed from 'Whistleblower-Policy-BEL-Branch-EN' to 'SEE&EUI_Whistleblower-Policy_BE'.	All

© 2025 Netcompany

Table of contents

1 INTRODUCTION AND PURPOSE 4

2 WHO CAN USE THE ARRANGEMENT? 4

3 WHAT MAY BE REPORTED THROUGH THE WHISTLEBLOWER ARRANGEMENT? 5

4 CONTENTS OF THE REPORT 6

5 HOW CAN A REPORT BE SUBMITTED AND WHO IS TO RECEIVE THE REPORT? 6

6 ANONYMITY 7

7 INFORMATION TO THE WHISTLEBLOWER 7

8 INFORMATION TO AND PROTECTION OF THE PERSON CONCERNED 8

9 PROTECTION OF THE WHISTLEBLOWER 8

10 EXTERNAL WHISTLEBLOWER SYSTEMS 9

11 DATA SECURITY AND DATA STORAGE 10

12 QUESTIONS 10

13 UPDATING 10

© 2025 Netcompany

1 INTRODUCTION AND PURPOSE

1.1 This Whistleblower Policy describes the purpose of Netcompany S.A. (Belgium) (hereinafter referred to as "Netcompany Belgium") having introduced a whistleblower arrangement (hereinafter referred to as the "**Whistleblower Arrangement**"), how it works, who can make use of the Whistleblower Arrangement, and what may be reported through the Whistleblower Arrangement.

1.2 The purpose of the Whistleblower Arrangement is to ensure that a Whistleblower, as defined in this Whistleblower Policy, can swiftly and confidentially, through a special, independent and autonomous channel, report violations or potential violations within the scope of the Belgian Act of November 28, 2022 on the protection of reporters of breaches of Union or national law established within a legal entity in the private sector (hereinafter referred to as the "**Belgian Whistleblower Act**").

1.3 Pursuant to Articles 11§ 2 and 57 of the Belgian Whistleblower Act, Netcompany Belgium is as of 15 February 2023 obliged to establish a Whistleblower Arrangement.

2 WHO CAN USE THE ARRANGEMENT?

2.1 The Whistleblower Arrangement can be used by persons who report information on violations to which the person in question has gained access in connection with his or her work-related activities, and who belong to the following categories of persons (hereinafter referred to as "**Whistleblower**"):

(i) Employees

(ii) Self-employed persons

(iii) Shareholders and members of the executive board, board of directors, or similar governing body in the company.

(iv) Volunteers

(v) Paid or unpaid trainees

(vi) Persons working under the supervision and management of contracting parties, subcontractors, and suppliers.

(vii) Persons who are reporting or publishing information to which they have gained access in a work-related relationship that has ceased since then.

(viii) Persons in work-related relationships that have not yet commenced, who report information on violations to which they have gained access during the course of the recruitment process or other pre-contractual negotiations.

2.2 Persons listed under section 9.4 can also file reports under the Whistleblower Arrangement (for instance an intermediary assisting the Whistleblower with the reporting process in a work-related context).

2.3 Persons not included in the categories of persons stated in sections 2.1 or 9.4 cannot file reports under the Whistleblower Arrangement, but have to report through ordinary communication channels.

© 2025 Netcompany

3 WHAT MAY BE REPORTED THROUGH THE WHISTLEBLOWER ARRANGEMENT?

3.1 The Whistleblower Arrangement is open for reports regarding violations of Union law within the material scope of application of the Belgian Whistleblower Act (see section 3.4) as well as reports regarding other serious offences or other serious matters (see section 3.4).

3.2 "Violations" means acts or omissions that

a) are illegal or constitute a serious offence or other serious matters comprised by section 3.4; or

b) allow circumventions of the purpose of the rules under section 3.4.

3.3 Any information may be reported, including reasonable suspicion about actual or potential violations or serious matters comprised by section 3.4 which have occurred or most probably will occur at Netcompany Belgium, as well as any attempts to cover up such violations.

3.4 The report must concern violations or potential violations within the scope of the Belgian Whistleblower Act. In particular, the breaches in the following fields of law fall under the material scope of the Belgian Whistleblower Act:

- public procurement;
- financial services, products and markets and the prevention of money laundering and terrorist financing;
- product safety and compliance;
- transport safety;
- environmental protection;
- 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;
- combating tax fraud; and
- combating social fraud.

In addition to the material scope of the Belgian Whistleblower Act, the following serious offences or other serious matters can also be reported through the Whistleblower Arrangement:

- Violation of any duty of confidentiality
- Abuse of financial means
- Theft
- Deceit
- Embezzlement
- Fraud
- Bribery
- Violation of industrial safety rules
- Any form of sexual harassment
- Severe harassment, e.g. bullying, violence, and harassment due to race, political or religious affiliation.

© 2025 Netcompany

3.5 The Whistleblower Arrangement may only be used for reporting violations or potential violations in relation to the issues described in section 3.4 that have occurred or most probably will occur in Netcompany Belgium's organisation, committed for instance by employees, executive board, or members of the board of directors of Netcompany Belgium**.** In connection with reports on incidents committed by Netcompany Belgium, please note that such incidents may be reported although the incident cannot be attributed to an individual person but may be due to a basic systemic failure at Netcompany Belgium.

3.6 Offences that are not comprised by the Whistleblower Arrangement must be reported through ordinary communication channels.

4 CONTENTS OF THE REPORT

4.1 To facilitate further investigation of the reported issue, and to be able to identify the offence, it is important that the Whistleblower describes the offence in the best possible way. It is thus not possible to make any further investigations of a report if the report is not specified or if it only contains very general allegations without any further clarification.

4.2 Therefore, it is important that the Whistleblower - to the utmost extent - provides the following information:

- a description of the matter;
- the person(s) involved;
- whether others are aware of the suspicion about the matter;
- whether the executive board knows about the matter;
- whether documents exist that support the matter;
- whether and where further information may be found about the matter;
- for how long the matter has gone on; and
- whether the Whistleblower knows about any attempts to hide the offence.

4.3 Manifestly unfounded reports will not be investigated further.

5 HOW CAN A REPORT BE SUBMITTED AND WHO IS TO RECEIVE THE REPORT?

5.1 Netcompany Belgium has appointed a whistleblower unit (hereinafter referred to as "**Whistleblower Unit**") that:

(a) will receive the reports and be in contact with the Whistleblower;

(b) will follow-up on the reports; and

(c) give feedback to the Whistleblower.

5.2 The Whistleblower Unit in charge of the tasks mentioned in section 5.1 consists partly of two lawyers from Plesner Law Firm (hereinafter "Plesner"), and partly of an impartial group of persons at Netcompany Belgium.

5.3 Written reports are submitted through Plesner's Whistleblower Arrangement that can be found on Netcompany Belgium's website: Plesner Whistleblower

5.4 Written reports are received by two lawyers at Plesner Law Firm. Plesner will make a legal capacity assessment of the persons of the Whistleblower Unit who are able to process the report, after which the report will be

© 2025 Netcompany

forwarded to the relevant persons within the Whistleblower Unit at Netcompany Belgium (hereinafter referred to as "**Case Managers**").

5.5 It is only possible to submit written reports under the Whistleblower Arrangement.

5.6 The Whistleblower Unit will treat all written reports as confidential.

5.7 The Case Managers appointed to receive and follow up on the reports are subject to a duty of confidentiality regarding the information contained in the reports.

6 ANONYMITY

6.1 Netcompany Belgium encourages the Whistleblower to state his or her name when submitting a report so that the Case Managers are able to ask clarifying questions and subsequently provide feedback on the further course of the investigation. However, anonymous communication between the Whistleblower Unit and the Whistleblower who chooses to be anonymous is possible (see section 6.4 and 6.5).

6.2 If the Whistleblower chooses to submit an anonymous report, it is recommended - to ensure full anonymity - that the Whistleblower uses a private PC.

6.3 Plesner will make a communication module available, allowing the Whistleblower to communicate with the Whistleblower Unit for the purpose of providing additional information about the reported issue.

6.4 If the Whistleblower chooses to submit an anonymous report, it is possible for the Whistleblower to communicate with the Whistleblower Unit through the communication module. The Whistleblower can provide additional information through the communication module and remain anonymous. In connection with the reporting, a one-off code is generated which, in order to safeguard the anonymity, cannot be re-created. Therefore, it is **important** that the Whistleblower keeps the code and remembers to log on the communication module to communicate with the Whistleblower Unit.

6.5 The communication module can be accessed through the above-mentioned link under the Whistleblower Arrangement (see section 5.3) to log on the communication module. If the Whistleblower chooses to be anonymous, it is important that the Whistleblower regularly enters the communication module to check whether the Whistleblower Unit has asked any questions. If the Whistleblower is anonymous, the Whistleblower Unit is not able to come into contact with the Whistleblower in any other ways, for instance to inform the Whistleblower that additional questions etc. have been submitted.

7 INFORMATION TO THE WHISTLEBLOWER

7.1 The Whistleblower will receive:

- an acknowledgement of receipt of the report within seven (7) days of that receipt; and
- feedback soonest possible and in principle within three (3) months from the acknowledgement of receipt of the report.

7.2 "Feedback" means information provided to the Whistleblower about the actions planned or taken by Netcompany Belgium as follow-up measures and the reasons for such follow-up. The feedback provided by the Whistleblower Unit must, at any time, observe the rules under data protection law, which may entail limitations in relation to the contents of the feedback to the Whistleblower.

7.3 Depending on the circumstances, an extension of the timeframe for the feedback may be required, where necessary due to the specific circumstances of the case, in particular the nature and complexity of the report, which may require a lengthy investigation. If this is the case, the Whistleblower must be notified in this respect.

© 2025 Netcompany

8 INFORMATION TO AND PROTECTION OF THE PERSON CONCERNED

8.1 After a preliminary investigation has taken place and all relevant evidence has been secured, the person concerned will for instance be informed about:

- the identity of the Case Manager(s) responsible for the investigation of the report; and
- the issues of the report.

The “person concerned” means a natural or legal person who is referred to in the report as a person to whom the breach is attributed or with whom that person is associated.

8.2 Pursuant to the Belgian Whistleblower Act, the person concerned is entitled to protection of his or her identity during the investigation and has a right to effective defense. These rights may not be waived by agreement to the detriment of the person concerned.

8.3 Under certain circumstances, the person concerned will also have the right of access to information about the Whistleblower's identity where necessary for the person concerned to exercise his or her right to an effective defense (see section 9.6).

8.4 Otherwise, Netcompany Belgium observes the rights of the person concerned under the General Data Protection Regulation. Reference is made to Netcompany Belgium's Privacy Policy for the Whistleblower Arrangement, which can be found at https://netcompany.com/Whistleblower/. The Privacy Policy for the Whistleblower Arrangement contains further information on the processing of personal data and the rights of the data subject.

9 PROTECTION OF THE WHISTLEBLOWER

9.1 Pursuant to the Belgian Whistleblower Act, Whistleblowers are protected against retaliation when submitting a report to the Whistleblower Arrangement. Such protection only applies if the following conditions are fulfilled:

- The person submitting the report meets the conditions to be considered a Whistleblower (see section 2).
- The Whistleblower had reasonable grounds to believe that the reported information on breaches was true at the time of reporting.
- The reported information falls under the scope of application of the Belgian Whistleblower Act (see section 3.4).

9.2 “Retaliation” means any direct or indirect act or omission which occurs in a work-related context, is prompted by internal reporting through the Whistleblower Arrangement, and which causes or may cause unjustified detriment to the Whistleblower. This includes, without limitation, dismissal, suspension, demotion, refusal of promotion, reduction of pay, negative appraisal, disciplinary action, intimidation, discrimination, etc.

9.3 In case of an abusive reporting and/or in case the Whistleblower is fully aware of the fact that the reported information is not correct and that he or she has deliberately submitted a false report, the Whistleblower is not protected. Depending on the circumstances, Netcompany Belgium could take disciplinary measures against the Whistleblower or dismiss (even for serious cause, if applicable). Furthermore, Netcompany Belgium can also demand compensation for the damage caused by the abusive reporting or the deliberately submitted false report.

9.4 In addition to the group of persons mentioned in section 2.1, the protection described in this section 9 also applies to the following persons or entities:

1) ”Facilitators” meaning any natural person who assists a Whistleblower in the reporting process in a work-related context, and whose assistance should be confidential.
2) Third parties who are connected to the Whistleblower and who could suffer retaliation in a work-related context (e.g. a colleague or relative of the Whistleblower).

3) Legal entities that the Whistleblower owns or works for or is otherwise connected with in a work-related context.

9.5 The identity of the Whistleblower and any other information from which the identity of the Whistleblower may be directly or indirectly deduced, will not be disclosed to anyone beyond the Whistleblower Unit competent to receive or follow up on reports, without the explicit consent of the Whistleblower.

9.6 However, information on the Whistleblower's identity and any other information referred to in section 9.5 may be disclosed only where this is a necessary and proportionate obligation imposed by Union or Belgian law in the context of investigations or judicial proceedings, including with a view to safeguarding the rights of defense of the person concerned. If the identity of the Whistleblower is disclosed without consent in accordance with the present section, the Whistleblower will be informed before his or her identity is disclosed, unless such information would jeopardise the related investigations or judicial proceedings. Concerning the disclosure of the Whistleblower's identity, reference is also made to section 8.3.

9.7 Other information from the report, i.e. information not revealing the Whistleblower's identity, will only be disclosed to persons outside the Whistleblower Unit as part of a follow-up on the report or for the purpose of preventing a potential offence in relation to the issues described in section 3.4.

10 EXTERNAL WHISTLEBLOWER SYSTEMS

10.1 A Whistleblower who intends to submit a report under the Whistleblower Arrangement may instead choose to file the report through the external whistleblower system of the relevant Belgian competent authorities, such as:

- Federal Public Service Economy, SME, Middle Class and Energy;
- Federal Public Service Finances;
- Federal Public Service Public Health, Safety of the Food chain and Environment;
- Federal Public Service Mobility and Transport;
- Federal Public Service Employment, Work and Social Dialogue;
- Federal Public Planning Service for social integration, poverty reduction, social economy and large city-policy;
- Federal Agency of Nuclear Control;
- Federal Agency of Medicines and Health Products;
- Federal Agency for the safety of the food chain;
- Belgian Competition Authority;
- Belgian Data Protection Authority;
- Belgian Financial Services and Markets Authority;
- Belgian National Bank;
- Supervisory Body of auditors;
- Autorities listed in Article 85 of the Law of September 18, 2017 on the prevention of money laundering and the financing of terrorism;
- National Committee for the protection of the delivery and the distribution of potable water;
- Belgian Institute for postal services and telecommunication;
- National Institute for sickness and disability insurance;
- National Institute for social security;
- Social Intelligence and Investigation Service:

- Service Coordination Anti-Fraud (CAF); and
- Shipping Control.

10.2 More information on the external whistleblower schemes of the Belgian competent authorities as listed in Section 10.1 can be found on the website of the Federal Ombudsman: https://www.federaalombudsman.be/nl/klokkenluiders(Dutch) or https://www.federaalombudsman.be/fr/lanceurs-dalerte (French).

10.3 Netcompany Belgium encourages Whistleblowers to first use the internal Whistleblower Arrangement and emphasizes that the reports will be effectively addressed without risk of retaliation. However, it is also emphasized that the Whistleblower is free to choose the most appropriate reporting channel depending on the individual circumstances of the case.

11 DATA SECURITY AND DATA STORAGE

11.1 Netcompany Belgium will register all reports received under the Whistleblower Arrangement. The registration takes place in accordance with the provisions of the Belgian Whistleblower Act. Netcompany Belgium will store a report as long as necessary and proportionate in order to comply with the requirements imposed by Belgian law.

11.2 Netcompany Belgium and Plesner will process all information reported through the Whistleblower Arrangement, including information on persons reported through the Whistleblower Arrangement, in accordance with applicable law in force at any time.

11.3 All reports will be stored properly, and it will only be possible for relevant persons of the Whistleblower Unit to access the information.

11.4 A report falling outside the scope of the Whistleblower Arrangement will be immediately forwarded to Netcompany Legal Director and closed in the Whistleblower Arrangement.

11.5 In principle, reports will be deleted from the Whistleblower Arrangement 45 days after Netcompany Belgium has finalized the investigation, unless Netcompany Belgium has legitimate reasons to continue the storage, e.g. if required by other legislation, or if there is reason to believe that the report may be corroborated by subsequent reports on the same issue.

11.6 If the matter is reported to the police or another authority, the report will be closed in the Whistleblower Arrangement immediately after the case has been closed by the authorities in question.

11.7 If - on basis of the collected data - a disciplinary sanction is implemented against the person concerned, or if there are other grounds justifying and requiring the continued storage of the data on the person concerned, such data will be stored, where an employee is involved, in the employee's personnel file.

11.8 Otherwise, the information is stored in accordance with the deletion policy that is included in the general Privacy Notice of Netcompany Belgium.

12 QUESTIONS

12.1 If you have any questions regarding this Whistleblower Policy, you are welcome to contact Tzina Prokopidou, Legal Director of Netcompany Belgium at tzina.prokopidou@netcompany.com or +30 6973333220.

13 UPDATING

13.1 This Whistleblower Policy has been updated on or before: *May 2025.*

© 2025 Netcompany