



VAN MOER
Logistics

WHISTLEBLOWER POLICY

Committed to creating
value through our
partnership in logistics.

COMPANY POLICY REGARDING THE WHISTLEBLOWER REGULATION

1. Background and objective

This Company policy (hereinafter **'the Policy'**) is concluded in implementation of the Law of 28 November 2022 on the protection of those reporting breaches of Union or national law established within a legal entity in the private sector.

The purpose of this Policy is to list the procedural options on the basis of which the existence of a potential infringement within Van Moer Group and its affiliated companies (hereinafter **'the Company'**) can be reported. In addition, this Policy aims to support the persons to whom this Policy applies, so that they understand how to file a report and are informed about the legal protection they are granted.

In this way, the Company wishes to provide transparency regarding the way in which certain potential infringements can be reported and investigated, and the way in which potential appropriate measures can be taken.

This Policy has been implemented in the Company after consultation with the social partners, in accordance with applicable legislation.

2. Scope

2.1 Personal scope

This Policy and the internal reporting channel established by the Company (see paragraph 4.1 of this Policy) apply to anyone who becomes aware of information, including reasonable suspicions, about actual or potential infringements, which have occurred or are highly likely to occur, as well as about attempts to conceal such infringements, and who reports or discloses such information (hereinafter a **"Whistleblower"**).

The following qualify as Whistleblower within the meaning of this Policy:

- a current, former or future employee of the Company, as well as temporary agency workers, volunteers or (un)paid trainees;
- self-employed persons;
- shareholders and persons belonging to the administrative, management or supervisory body of the Company (including non-executive members);
- anyone working under the supervision and direction of contractors, subcontractors and suppliers with whom the Company collaborates and their personnel;
- other third parties associated with the Company in a work-related context.

In addition, the Policy also applies to facilitators (i.e. someone who assists the Whistleblower in the reporting process), to third persons who are connected with the Whistleblower and who could suffer retaliation in a work-related context, as well as to legal entities owned by the Whistleblower, for whom the Whistleblower works or with whom the Whistleblower is otherwise connected in a work-related context.

2.2 Material scope

This Policy regulates the reporting procedure and protection granted when reporting infringements (acts or omissions that are unlawful or contrary to the purpose or the application of the legislation) relating to the following areas:

- public procurements;
- financial services, products and markets, and prevention of money laundering and terrorist financing;
- product safety and compliance;
- transport safety;
- protection of the environment;
- radiation protection and nuclear safety;
- food and feed safety, animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and personal data, and security of network and information systems;
- tax fraud;
- social fraud;

In addition, this Policy also applies to infringements affecting the financial interests of the European Union, as well as infringements related to the internal market, including infringements of Union competition and state aid rules.

Other matters, including HR matters, complaints about other employees' incompetence, dissatisfaction with salary conditions, minor breaches of the Company's internal guidelines on sick leave, alcohol intake etc. are not covered by the scope of this Policy.

This Policy and the internal reporting channel should not be used to report events that pose an immediate threat to life or health. If someone needs urgent help, please contact the public emergency services.

3. Protection and support measures

3.1 Protection measures

Whistleblowers who report a (potential) infringement in accordance with the provisions of this policy may not be subject to measures or retaliation, including:

- suspension, temporary layoff, 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;
- 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 or replacement 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 or replacement 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 the supply of goods or services;
- cancellation of a license or permit;

- psychiatric or medical referrals;
- threats and attempts to take any of the aforementioned measures or retaliations.

If such measures are taken, the Company must be able to demonstrate that the measures taken are not related to the reported infringement.

The Whistleblower benefits from protection against potential retaliation only on the condition that he/she had valid reasons to believe that the reported information was accurate at the time of the report, the reported information falls within the scope of this Policy, and the information was reported internally or externally or made public in the manners defined in this Policy.

The Whistleblower does not lose the benefit of protection solely because the report filed in good faith is found to be incorrect or unfounded after investigation.

In the case of an anonymous report, the Whistleblower will benefit from the aforementioned protection once identified.

No one within the Company - including management and other employees - shall threaten, harm, instruct to conceal misconduct, or prevent the Whistleblower from making a report. Anyone involved in such behavior will be subject to disciplinary measures as determined in the Company's work regulations.

Any Whistleblower, facilitator, or any other person eligible for protection against retaliation in accordance with Article 6 of the Law of 28 November 2022, who believes to be a victim of or threatened with retaliation, shall immediately notify the CHRO of the Company and may file a substantiated complaint with the federal coordinator (as described in paragraph 5 of this Policy), who will initiate an extrajudicial protection procedure. This possibility does not affect the right of the protected person to directly address the labor court or its president as in summary proceedings.

3.2 Support measures

The Whistleblower has access to the following support measures through the Federal Institute for the Protection and Promotion of Human Rights:

full and independent information and advice, easily and free accessible, about the available remedies and procedures that provide protection against retaliation, as well as the rights of the person concerned, including their rights regarding the protection of personal data;

technical advice towards any authority involved in the protection of the whistleblower;

legal assistance and advice;

supportive measures, including technical, psychological, media-related, and social support;

financial assistance in the framework of legal proceedings.

4. Reporting via the internal reporting channel

4.1 Procedure for reporting via the internal reporting channel

The Whistleblower who becomes aware of a (potential) infringement as mentioned in paragraph 2.2 of this Policy can take the following steps to confidentially share this (potential) infringement within the organization, either in writing or verbally (via telephone or in person).

Option 1: External service provider

The Company opted to be assisted in setting up an internal reporting channel by EQS, which provides an independent and anonymous channel for receiving reports.

Reports of any infringements or potential infringements can be submitted in the following manner:

<https://vanmoerlogistics.integrityline.app>

The legal department of the Company will initially assess whether the report falls within the scope of this Policy, and then determines the impartial and competent person within the Company best suited to handle the report, ensuring that the report is not forwarded to a person directly or indirectly involved, or where there may be a risk of conflict of interest.

4.2 Content of the Report

The Whistleblower must provide the following information (either orally or in writing) through the designated internal reporting channel:

the nature of the infringement and the reasons why the reported information about the infringement is considered accurate at the time of the report;

the relevant background and context; and

other relevant information and documentation supporting the allegation.

4.3 Follow-up on the report

Within seven days as of receipt of the report via the internal reporting channel, the Whistleblower will receive acknowledgement of receipt of the report.

Any alleged infringement reported under this procedure will be thoroughly, promptly, carefully, and confidentially investigated by the competent person, who will conduct the investigation in a professional and honest manner, treating the report with the necessary discretion.

During the investigation, the Whistleblower and other involved individuals may provide a written statement. Additionally, all employees of the Company are obligated to cooperate loyally and confidentially in the investigation.

Within a reasonable timeframe, and in any case, no later than three months from the acknowledgment of receipt, the Whistleblower will be provided with information about the planned or taken measures in response to the report, as well as the reasons for taking these measures.

Based on the investigation, the following conclusions and/or recommendations may be made:

The investigation is closed because the report is unfounded, there is insufficient evidence, or for another reason;

The investigation is closed, and appropriate (disciplinary) measures are taken to address the stated issue;

The investigation is referred to other channels.

5. Reporting via the external reporting channel

5.1 Procedure for reporting via the external reporting channel

In addition to the possibility of filing a report of a (potential) infringement internally, the Whistleblower has the option to file a report, in writing or verbally (via telephone or in person), through an external channel provided by the government.

Whistleblowers are encouraged to first follow the internal reporting procedure described in this Policy to possibly find an internal resolution for the reported problem.

The Whistleblower can always turn to the competent authorities designated by [Royal Decree](#) of 22 January 2023 (see Appendix I) or to the Federal Ombudsman, who is designated as the federal coordinator for external reports. Their tasks are as follows:

- receive external reports of (potential) infringements;
- assess their admissibility and whether there is a reasonable suspicion that the reported infringements has taken place;
- and, if so, forward the report to the competent authority to investigate.

In exceptional cases, only the Federal Ombudsman will act as the competent authority and investigate the report (for example, when no other authority has jurisdiction). More information can be found on the website of the Federal Ombudsman: [FR version](#) / [NL version](#).

Additionally, the Federal Institute for the Protection and Promotion of Human Rights is designated as the federal central information point for anyone seeking information about whistleblower regulations. More information can be found on the website: [FR-versie](#) / [NL-versie](#).

5.2 Follow-up on the report

The competent authorities shall establish an independent and autonomous external reporting channel for receiving and processing information on infringements.

Within seven days of receiving the report, the Whistleblower will receive acknowledgement of receipt of the report, unless they expressly requested otherwise or unless the competent authority/Federal Ombudsman on reasonable grounds deems that sending confirmation would endanger the identity of the Whistleblower.

Within a reasonable timeframe, and in any case, no later than three months from the acknowledgment of receipt (or within six months in duly justified cases), feedback will be provided to you as Whistleblower.

The Whistleblower will also be informed of the final result of the investigations, in compliance with the applicable national provisions.

6. Reporting through public disclosure

This Policy also governs the protection of Whistleblowers who report a potential infringement through the press or other public media.

In the event of public disclosure, the Whistleblower will only benefit from protection provided by the applicable legislation:

- when an internal or external report has not led to appropriate action within the specified period; or
- when there are reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest, or in the case of external reporting there is a risk of retaliation, or there is a low prospect of the breach being effectively addressed, due to the particular circumstances of the case, such as those where evidence may be concealed or destroyed or where an authority may be in collusion with the perpetrator of the breach or involved in the breach.

7. Duty of confidentiality

The identity of the Whistleblower who makes a report through the internal reporting channel in accordance with this Policy shall not be disclosed directly or indirectly without their explicit consent, except to impartial individuals authorized under this Policy to receive, process, and follow up on the report. Also, any other information that may directly or indirectly identify the Whistleblower shall not be disclosed without their consent.

In the context of a judicial procedure or investigation by the competent authorities, however, the above may be deviated from in case of a necessary and proportionate legal obligation, such as safeguarding the right to defense.

The Whistleblower has the right to remain anonymous. If it is necessary for the representative of the Company investigating the (potential) infringement to know the identity of the Whistleblower, this will be discussed with the Whistleblower beforehand, and the identity of the Whistleblower will not be shared with the respective representative without their prior consent.

The Company encourages every Whistleblower to disclose their identity when making a report. An investigation may be hindered if further information cannot be obtained from the Whistleblower. It is also more difficult to determine the credibility and good faith of accusations when the identity of the Whistleblower is unknown.

8. False accusations

The Company does not accept reports through the internal reporting channel that are intentionally false or contain misleading information.

Appropriate measures may be taken against a Whistleblower who - in bad faith - makes a false accusation or recurrent reports about an accusation that has already been investigated, including possible disciplinary, civil, and/or criminal actions.

9. Processing of personal data

Any processing and storage of personal data by the Company or third parties following a report will be carried out in accordance with the applicable Regulation (EU) 2016/679 ('GDPR'), as well as in accordance with the Law of 30 July 2018 on the protection of natural persons regarding the processing of personal data.

Personal data which are manifestly not relevant for the handling of a specific report shall not be collected or, if accidentally collected, shall be deleted without undue delay.

The name, position, and contact information of both the Whistleblower and any person covered by the protection and support measures, as well as the individual involved, including, if applicable, the company number, will be kept until the statute of limitations of the reported breach has expired.

10. Registration of reports

Register of reports

The Company keeps a register of each received report, in compliance with the confidentiality requirements of section 7 of this Policy.

Reports are kept for the duration of the contractual relationship (with the employee, self-employed service provider, volunteer, intern, shareholder, contractor, subcontractor, supplier, or the persons belonging to the administrative, management or supervisory body of the Company).

Oral reports

When reporting, with the Whistleblowers consent, is done through a telephone line with call recording or another voice messaging system with call recording, the Company has the right to register the oral report in one of the following ways:

- by making a recording of the conversation in a durable and retrievable form; or
- by preparing a full and accurate written account of the conversation by the personnel responsible for handling the report.

If a telephone line without call recording or another voice messaging system without call recording is used for the report, the Company has the right to register the oral report in the form of an accurate record of the conversation, prepared by the personnel responsible for handling the report.

If a person requests a meeting with the purpose of making an internal report according to the provisions of paragraph 4 of this Policy, the Company ensures that, with the Whistleblowers consent, a complete and accurate record of the meeting is kept in a durable and retrievable form.

The Company has the right to register the meeting in one of the following ways:

- By making a recording of the conversation in a durable and retrievable form; or
- By creating an accurate written record of the meeting, prepared by the personnel responsible for handling the report.

In either of the above cases, the Company provides the Whistleblower with the opportunity to review, correct, and sign the written version of the meeting's record.

11. Changes to the Policy

The Company reserves the right to unilaterally modify this Policy, without such modification being considered a unilateral change to an essential element of the employment contract.

12. Effective date

This Policy is applicable as of 17 December, 2023.

I have read and understood this Policy regarding the whistleblower regulation, and I accept its provisions and terms as described above.

Date:

Employee's Name:

Employee's Signature:

Appendix I

Competent authorities for receiving external reports

- Federal Public Service Economy, SMEs, Self-Employed, and Energy;
- Federal Public Service Finance;
- Federal Public Service Public Health, Food Chain Safety, and Environment;
- Federal Public Service Mobility and Transport;
- Federal Public Service Employment, Labour, and Social Dialogue;
- The Federal Public Service for Social Integration, Poverty Reduction, Social Economy, and Urban Policy;
- Federal Agency for Nuclear Control;
- Federal Agency for Medicines and Health Products;
- Federal Agency for the Safety of the Food Chain;
- Belgian Competition Authority;
- Data Protection Authority;
- Financial Services and Markets Authority;
- National Bank of Belgium;
- College of Supervision on Company Auditors;
- Authorities mentioned in Article 85 of the Law of 18 September 2017 on the prevention of money laundering and terrorist financing and the limitation of the use of cash;
- National Committee for the Security of the Supply and Distribution of Drinking Water;
- Belgian Institute for Postal Services and Telecommunications;
- National Institute for Health and Disability Insurance;
- National Institute for the Social Security of the Self-Employed;
- National Employment Office;
- National Social Security Office;
- Social Information and Investigation Service;
- Autonomous Coordination Anti-Fraud Service (CAF);
- Shipping Control.

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