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Whistleblower Policy

1. Introduction

The JGI Group management rules (hereinafter referred to as "the employer") contain fundamental values, standards, and rules that must be respected within the company as a whole in the context of relationships with all of the employer's contacts: clients, suppliers, shareholders, and employees.

The group imposes high demands in terms of transparency and integrity. In this context, the employer invites its staff or any third party with concerns about a (suspected) violation of the employer's Code of Conduct or the areas of European and Belgian law listed in Title 3, to raise these concerns without fear of retaliation, such as sanctions and/or unfair treatment.

To guide employees in this process, a whistleblowing system has been developed. This system describes the protection afforded to whistleblowers, as well as how an alert can be raised and the follow-up actions that will be taken. The employer does not expect a whistleblower to be able to prove that an allegation is justified. However, they must be able to demonstrate that there are sufficient reasons to believe that something is not right.

The general rule is that any report or suspicion of a violation of integrity should first be discussed with the direct manager or supervisor. If this is not possible or does not lead to the desired reaction, the whistleblower can always contact the trusted person (internal/external). This notification regime does not affect the rules regarding the exercise of the right to consult the workers' representative or unions and the protection against any unjustified adverse measures resulting from these consultations.

However, when there is no other option, for any reason, the whistleblower can use the internal reporting channel or turn to an independent external contact point. If this is also not feasible, the whistleblower can make the suspected violation public.

The organization of the internal channel, the procedures to follow for the internal channel, and the follow-up of reports will be established after consultation with social partners.

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2. Definitions

Violation: Acts or omissions that either:

- Are illegal and concern the areas listed in Article 3 "Scope"
- Go against the purpose or objective of the rules within the scope listed in Article 3.

Information on violations: Information, including reasonable suspicions, about actual or potential violations that have occurred or are very likely to occur, as well as attempts to conceal such violations.

Whistleblower: A physical person who reports or discloses information on violations, either orally or in writing, in a professional context. A professional context refers to current or past professional activities in the private sector through which, regardless of the nature of these activities, individuals may obtain information about violations and where these individuals may suffer retaliation if they report this information.
The whistleblower can be a (future) employee, a former employee, an independent service provider, a volunteer, a (non-)paid intern, a (client's) employee, a supplier or (sub-)contractor, a shareholder, a person belonging to the administrative, management, or supervisory body of a company, or any third party who, in a professional context, has obtained information about a potential violation they wish to report.

Facilitator: A physical person who assists the whistleblower in the reporting process and whose assistance must be confidential.

Concerned person: A physical person (e.g., a colleague) or legal entity (e.g., a company) named in the report or public disclosure as a person to whom the violation is attributed or with whom this person is associated.

Reporting manager: The person or impartial service authorized to follow up on reports of violations, maintain communication with the whistleblower, request additional information if necessary, provide feedback, and where appropriate, receive and process reports.

Internal auditor: Any person who performs the internal audit function for the employer.

Retaliation: Any direct or indirect act or omission in response to an internal or external report or public disclosure, which causes or may cause unjustified harm to the whistleblower.

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3. Scope

Within this system, a distinction is made between social integrity and professional integrity.

Violations of social integrity cover undesirable behaviors such as harassment, discrimination based on gender, age, disability, sexual orientation, racial or ethnic origin, religious or philosophical beliefs, sexual intimidation, violence, etc. This requires a different approach. Although the employer considers these as unethical behavior, they do not fall within the specific scope of whistleblowing legislation.

Violations of professional integrity, on the other hand, as specified below, concern, among other things, the management of confidential information, materials and assets, health and safety, as well as relationships with (potential) customers and suppliers. Unprofessional behaviors also include accounting, financial, and banking infractions, as well as violations of audit, corruption, and competition rules.

The difference between the two types of behaviors is that in the case of undesirable social behavior, there is often a complainant and an accused, both directly identifiable, between whom the undesirable behavior occurs. Whereas issues of professional integrity can be reported without the whistleblower (e.g., as a victim) necessarily being directly involved. In practice, the boundary between social integrity and professional integrity is not always clear. However, it can generally be assumed that undesirable social behaviors are primarily directed against an individual, while other integrity violations are directed against (the interests of) the organization itself, external organizations, or society as a whole.

Violations of professional integrity concern the following areas of European and Belgian legislation:

- Public procurement;
- Services, products and financial markets, prevention of money laundering and terrorist financing;
- Product safety and compliance;
- Transport safety;
- Environmental protection;
- Radiological protection and nuclear safety;
- Food and feed safety, animal health and animal welfare;
- Public health;
- Consumer protection;
- Privacy and personal data protection, and network and information system security;
- Infractions related to the EU internal market, such as violations of state aid and competition rules: anti-competitive behavior and agreements, price abuse, abuse of dominant position, etc.;
- Tax fraud;
- Combating social fraud;

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- Infractions affecting the financial interests of the European Union;
- Occupational health and safety: workplace violence, including pressure on workers that can have harmful physical and psychological consequences, non-compliance with obligations in the event of work accidents and occupational diseases, endangering workers, exposing workers to hazardous substances, non-compliant working conditions, facilities and tools that may affect workers' health, safety and hygiene of workers;
- Corruption, particularly concerning the employer's activities: false certificates and other violations of the employer's integrity.

It is reports concerning the above-mentioned violations that must be made according to the procedure described below in order to benefit from legal protection against retaliation.

4. Reporting and Next Steps

4.1. Choosing the most appropriate reporting channel

A whistleblower has several options for reporting a violation. Violations of social and interpersonal integrity must be reported through the first three channels mentioned.
Methods 4, 5, and 6 are specifically provided in the context of professional integrity violations under the whistleblower law and can only be used in this context.

1. It is preferable to report a (suspected) violation to the immediate supervisor (n+1) first.
2. If circumstances do not allow this or if the supervisor does not adequately follow up on the report, the (suspected) integrity violation can be reported, as appropriate, to a local trusted person.
3. The whistleblower also always has the right to consult their staff representatives or unions. They will continue to be protected against any unjustified adverse measures resulting from these consultations.
4. If the whistleblower feels that they cannot approach these individuals for any reason, they can make an internal report.
   An internal report is a report of a breach within a legal entity (the company) by providing information on the breaches, either orally or in writing, through the internal reporting channel, the procedure for which is detailed under "4.2. Submitting a report through the internal reporting channel."
5. After using the internal communication channel, or in the exceptional case where the whistleblower feels that they cannot use the internal communication channel despite the guarantees prescribed by this policy (such as confidentiality, protection against retaliation, and others), they can make an external communication, either verbally or in writing, through the external communication channel organized by the government, as explained in more detail under "4.3. Submitting a report through the government's external channel."
6. Public reporting or public disclosure of information on violations is possible if strict conditions are met, as indicated under "4.4. Public disclosure of the violation in exceptional circumstances.".

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4.2. Submitting a report through the internal reporting channel

The whistleblower has the option to submit an anonymous report. However, an anonymous report may present certain disadvantages:

- Following up on the report is less straightforward because subsequent communication is more difficult with anonymous whistleblowers;
- It is more challenging for the company to protect an anonymous whistleblower against potential or subtle retaliation.

The submission of a report can be done orally or in writing via:

- E-mail : signalement@JGI.be ;
- A physical meeting within a reasonable timeframe.

A report must contain at least:

- The name, address, position, and contact details of the whistleblower if they do not wish to make an anonymous declaration;
- The date of the report;
- A detailed description of the (alleged) violation, such as:
  - The description of the (alleged) offense, possibly with attachments (documentation or supporting evidence);
  - The identification of any individuals or company departments involved;
  - The location where the (alleged) violation occurred;
  - When the (alleged) violation occurred;
  - How and when the information about the (alleged) violation was obtained;
  - The whistleblower's relationship with the company (employee, freelancer, supplier, shareholder, etc.) if the report is not anonymous;
  - The impact of the incident (on the company, on public interest, etc.);
  - Any other relevant information regarding the (alleged) violation.

The employer has designated a reporting manager. This is the most appropriate person or department within the organization to manage the reports confidentially and independently, without risk of conflict of interest. For JGI, this is the Human Resources Department and the Regulatory Affairs Department.

Admissibility and preliminary Investigation

a) In all cases, the reporting manager confirms to the whistleblower the receipt of the written report within seven (7) days from the date of receipt.
   - The reporting manager will first examine if the report is admissible and will proceed with an initial assessment for this purpose. The objective is mainly to evaluate the nature, reliability, and accuracy of the information provided.
   - Based on this assessment, the reporting manager will decide whether the report is admissible or not and will then inform the whistleblower in writing of the reason for rejection or the initiation of a preliminary investigation regarding the reported fact.

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b) If a preliminary investigation is initiated and the reporting manager considers that a more in-depth investigation is necessary, an anonymous notice may then be sent with the whistleblower's consent to the Site Management.
This notice must include the reasons why such an investigation is necessary as well as a draft action plan.
c) If the preliminary investigation reveals that it is an intentional false alarm, the file will then be taken over by the Human Resources Director so that appropriate measures can be taken.

Investigation

a) Based on the aforementioned notice, the Reporting Manager will decide whether an investigation should be conducted and with what means or support: internal or external experts, external third party, possibly assisted by internal collaborators.
b) The whistleblower will also be informed in writing of the initiation of a more in-depth investigation.
c) The investigation committee conducts its action within a reasonable timeframe. Everything must be done to ensure that the period does not exceed three months from the date of sending the acknowledgment of receipt to the whistleblower. Within this period, the whistleblower will also receive feedback on the follow-up, the planned or undertaken action, and the reasons for this follow-up.
d) During the investigation, general information regarding the progress of the investigation and the initial conclusions will be communicated to the whistleblower, unless the latter does not wish to be informed or if it could be detrimental to them or the investigation, or if there are other valid reasons not to inform them.

Final Report

The final report includes the following steps:

a) The investigation committee submits its conclusions in writing to the Chairman of the Committee, who decides on the actions to be taken.
b) The Reporting Manager informs the whistleblower that the investigation committee's conclusions have been submitted to the Chairman of the Committee.
c) In the final report, the identity of the whistleblower is concealed unless they have given written consent for their identity to be revealed. The identity of the person(s) implicated is only indicated if the investigation following the report has uncovered demonstrable facts.
d) If the investigation committee believes that sanctions should be imposed, it will forward a copy of the final report to the appropriate person within the management.

4.3. Submitting a Report through the Government's External Reporting Channel

After making an initial report through an internal channel, the (anonymous) whistleblower can report a violation through an external government channel if no appropriate action has been taken through the internal procedure. The whistleblower can also immediately report through the government's external reporting channel.

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The external reporting channel allows for written and oral reports to the Federal Ombudsman. Oral reporting is possible by phone or other voice messaging systems and, at the whistleblower's request, through a physical meeting within a reasonable timeframe. The government's external information channel is accessible through the Federal Ombudsman:

- E-mail : integrite@mediateurfederal.be
- Phone : 02/289.27.04
- Online reporting form: https://www.federaalombudsman.be/fr/formulairesignalement

The independent external reporting channel will send an acknowledgment of receipt within seven (7) days, unless:

- The whistleblower explicitly indicates that they do not want this acknowledgment of receipt.
- The acknowledgment of receipt could pose a threat to the protection of the whistleblower's identity.

The external reporting channel will provide feedback within three months, or in special cases (particularly when the investigations are lengthy) within six months, to the whistleblower on the planned follow-up or measures taken and the reasons for this follow-up, unless a legal provision prevents it. The external reporting channel will inform the whistleblower of the final outcome of the investigations.

Competent authorities may decide that a reported violation is clearly of minor importance or has already been the subject of previous notifications concerning the same facts without additional new elements, thereby closing the procedure. The competent authorities will inform the whistleblower of their decision and the reasons for it.

4.4. Public disclosure of a violation in exceptional circumstances

An (anonymous) whistleblower who discloses a violation by making information about violations public (e.g. through the media) may be eligible for protection if the following conditions are met:

- The whistleblower has first made an internal or external report as prescribed in headings 4.2 or 4.3 but no appropriate action has been taken;
- And the whistleblower has reasonable grounds to believe that :
  - The violation may represent an imminent or real danger to the public interest; or
  - In the case of external reporting, there is a risk of retaliation, or it is unlikely that the violation will actually be remedied, due to the particular circumstances of the case, because, for example, evidence may be concealed or destroyed, or an authority may collude with the perpetrator of the violation or be involved in the violation.

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5. Guarantees for the Whistleblower's Status

5.1. Protection Conditions

Whistleblowers are protected if:

- They have reasonable grounds to believe that the information communicated about the violations at the time of reporting was truthful and fell within the scope of this policy. The whistleblower does not lose the benefit of protection solely because the declaration made in good faith turned out to be false or unfounded; and
- They report the information through the internal or external reporting channel. The whistleblower is also protected if they publicly disclose the violation, provided they first made an internal or external report.

Anonymous whistleblowers who have reported or disclosed information about violations, but who have subsequently been identified and subjected to retaliation, may benefit from protection if they meet these conditions.
The following natural and legal persons are eligible for protection if they have reasonable grounds to believe that the whistleblower meets the protection condition:

- Facilitators;
- Third parties connected to whistleblowers who are at risk of retaliation in a professional context, such as colleagues or family members of whistleblowers;
- Legal entities owned by the whistleblowers, for which they work or with which they are otherwise linked in a professional context.

5.2. Confidentiality

The reporting manager, including authorized personnel responsible for receiving and following up on whistleblower reports, must keep the identity of the whistleblower confidential. The reporting manager is also appointed on the basis of the confidentiality of the file, the identity of the whistleblower and the independence of the service to avoid conflicts of interest. In particular, a prohibition on communicating the identity of the whistleblower - or elements that could identify him or her - applies for the duration of the processing, unless the person concerned has given his or her consent for this purpose. The obligation of confidentiality also applies if an anonymous whistleblower becomes directly or indirectly identifiable through other information.

The reporting manager may only disclose the identity of the whistleblower:

- If the whistleblower gives his free and express authorization (in writing); or
- If the whistleblower himself deliberately breaks confidentiality.

Confidentiality of identity will not apply if mandatory legislation requires disclosure in the context of investigations by national authorities or legal proceedings. The competent authority will inform whistleblowers in advance of the reasons for disclosure, unless this would compromise investigations or legal proceedings.

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Any person directly or indirectly involved in handling a report of a (suspected) integrity violation is bound by professional secrecy regarding all information communicated to them (the report, the preliminary investigation, and the actual investigation) or that they become aware of, and this applies to any person who cannot access this information, as long as these obligations arise from the nature of the case.
The internal reporting channel must be designed, set up and managed in such a way as to protect the confidentiality of the whistle-blower's identity and any third party named in the report, to which unauthorized personnel cannot have access.

5.3. Preventing Retaliation, such as Sanctions or Unfair Treatment

A retaliatory measure is a direct or indirect act or omission that occurs in a professional context to the detriment of a whistleblower in response to an internal or external report or disclosure, and that results in or may result in unjustified harm to the whistleblower.

Any form of retaliation, including threats and attempts of retaliation, is prohibited and specifically concerns:

- Suspension, layoff, dismissal, or similar measures;
- Demotion or refusal of promotion;
- Transfer of duties, change of workplace, reduction of salary, modification of working hours;
- Suspension of training;
- A negative performance evaluation or work certificate;
- Imposing or applying a disciplinary measure, reprimand, or other sanction, such as a financial penalty;
- Coercion, intimidation, harassment, or exclusion;
- Discrimination, unfavorable or unfair treatment;
- Non-conversion of a temporary employment contract into a permanent employment contract, where the employee had a legitimate expectation based on an objective assessment of their skills that they would be offered a permanent position;
- Non-renewal or early termination of a temporary employment contract;
- Damages, including reputational harm, particularly on social media, or financial losses, including loss of sales and revenue;
- Blacklisting based on an informal or formal agreement across a sector or industry, preventing the person from finding employment in that sector or industry;
- Termination or early cancellation of a contract for the supply of goods or services;
- Revocation of a license or permit.

Whistleblowers who act in accordance with this system can report a (suspected) violation without jeopardizing their employment status. So they cannot be treated less favorably in any way due to the question raised or the report made, as long as they acted in good faith. Any retaliation against a whistleblower following a justified alert will be considered a serious violation of this

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professional alert system as well as the employer's code of conduct, and appropriate measures will be taken to protect the whistleblower's status and sanction those responsible for such retaliation.

Employees who believe they have been treated unfairly after making a report are requested to notify the reporting manager as soon as possible. It will be necessary each time to demonstrate a causal link between the report and the alleged retaliatory measure.

The victim of retaliation can also file a substantiated complaint with the federal coordinator, who will initiate an extrajudicial protection procedure if a reasonable suspicion of retaliation is established. The federal coordinator handling this complaint is the Federal Ombudsman, whose contact details are listed in the article "4.3 Submitting a Report through the Government's External Reporting Channel. ".

The federal coordinator verifies with the employer the existence of a reasonable suspicion of retaliation. The employer will respond to the federal coordinator's request within 20 days.

5.4. Misuse of the Professional Alert System

The employer assumes that whistleblowers will express their concerns in good faith. If the investigation does not confirm the report in question or if it proves to be unfounded, no action will be taken against the whistleblower who raised their concerns in good faith.

However, the employer cannot tolerate that reports, whose unfounded character is known or supposed to be known, are made intentionally. The employer will appropriately sanction deliberately false statements according to the sanctions provided by labor regulations. The whistleblower acting in bad faith may be held liable for damages suffered by individuals as a result of false reports.

The whistleblower who has deliberately reported or disclosed false information may be subject to criminal prosecution for harm to the honor or reputation of individuals.

6. Processing of Personal Data and Your Rights

The employer is responsible for the processing of personal data in the context of the implementation of this professional alert system. This means that both the whistleblower and the person concerned can contact the employer to exercise their rights to information, access, rectification, portability, and deletion of data, taking into account the following limitations:

- The person implicated cannot access the identity of the whistleblower or that of third parties (or elements that could identify them), unless they have given their consent, or in the case of a false alert or defamatory accusations by the whistleblower or false testimony by a third party;
- The whistleblower also does not have the right to access the personal data of the person implicated, nor that of third parties. However, this access prohibition may be lifted when, after investigation, it appears that the person implicated wrongly suspected the whistleblower (for

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example, by claiming that the whistleblower was involved in the abusive practices) or if third parties acted in bad faith (for example, by giving false testimony);
- The personal data of the parties concerned will not be deleted as long as the internal and/or external (police/judicial/administrative) investigation is ongoing.

Personal data will not be transferred to third countries that do not offer an adequate level of protection for your personal data.

During the reporting procedure, in addition to the facts, the name, position, and contact details of the whistleblower and the person implicated will be processed. The processing of this personal data is necessary under the law of November 28, 2022, relating to the protection of whistleblowers of breaches of Union law or national law established within a private sector legal entity (Art. 6, §1, c) GDPR). The transfer of a notification to a subcontractor (service provider such as a data storage provider) may be carried out based on the legitimate interests of the employer to efficiently process this data for the purposes of managing notifications, ensuring anonymity, managing access, etc. (Article 6, §1, f) GDPR).

If after contacting the employer, you still wish to file a complaint regarding the processing of your personal data, you can contact the competent supervisory authority, namely the Data Protection Authority.

The authority in charge of the external communication channel acts as the data controller. This means that in the case of external reports, you can contact the government to assert your rights.

The relevant authorities and the Federal Institute for the Protection and Promotion of Human Rights (accessible via this link: https://institutfederaldroitshumains.be/en/do-you-have-any-questions-contact-us or via info@firm-ifdh.be) will inform and advise you on support measures, such as:
- Information and advice on the remedies and procedures available to protect against retaliation, as well as the rights of the person concerned;
- Technical advice for authorities involved in whistleblower protection;
- Legal aid and financial assistance in legal proceedings;
- Technical, psychological, media and social support.

7. Retention period

Personal data processed within the framework of this professional alert system will not be retained longer than necessary for the purposes of the internal and/or external investigation (police/judicial/administrative). In the event of judicial or disciplinary proceedings, once the procedure is completed or after the expiration of the applicable appeal period, the data will be archived or retained for a maximum of six months.

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8. Sanctions

The offenses listed, among others, in the "3. Scope" section of this professional alert system policy and identified during the investigation following an alert raised through this professional alert system, may result in sanctions (including warnings or dismissal for serious misconduct) as described in the work regulations or employment contract.

In addition to these labor law sanctions, depending on the nature of the violation and the applicable law, the person concerned or the bad faith whistleblower may face additional sanctions, such as criminal penalties and damages.

9. Management Collaboration

To guarantee the effective integration of this professional alert system within the organization, management will:

- Ensure that this system is easily accessible and known to all employees;
- Take all reports of integrity violations seriously, intervene in a timely manner, ensure confidentiality, and exercise due diligence.

10. Other Provisions

This system will be reviewed within two years of its implementation.
For cases not covered by this system, the decision will be made by the Chairman of the Audit Committee.

Made in Brussels
Date: 01/01/2025

Bernard Moonen
Human Resources Manager

Philippe Henry
Managing Director