

POLICY (IKMS)



INDAVER WHISTLEBLOWER POLICY_EN

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WHISTLEBLOWER POLICY

OVERVIEW

At Indaver we are guided by our company values as stated in our company code. One of our values is transparency in communications and actions. Feedback and dialogue create a transparent climate that promotes sustainable relationships of trust and inspires cooperation.

The EU Whistleblower Protection Directive (the Directive) enhances protection for whistleblowers within the EU. The Directive encourages an internal reporting system where a breach can be effectively addressed internally and where the individual reporting does not feel at risk of retaliation. Indaver supports that goal.

The Directive allows national law makers to provide protection that goes beyond the Directive. With applicable law hereunder Indaver means the most extensive rights under national law.



1. PURPOSE

Indaver encourages the reporting of breaches of our code of conduct or violations of the law especially issues relating to bribery and corruption, competition law, fraud, financial crime, product safety and quality issues, harassment and discrimination, international trade controls, protection of personal data, rights and protection of individuals, serious environmental damage or conflicts of interest.

This policy will be provided to all employees and officers of Indaver upon commencement of their employment or engagement and will also be available via Sharepoint.

The policy is also available to persons outside the organisation and can be accessed on the Indaver's website.

2. PERSONAL SCOPE

This policy applies to any person who is, or has been, any of the following with respect to Indaver:

- all workers in a professional context, i.e. employees, self-employed workers, volunteers, trainees, shareholders and members of supervisory bodies;
- independent third-party contractors, subcontractors and suppliers;
- ex-workers and future workers, being all persons reporting breaches in a professional as opposed to private context.

This policy is intended to apply to the above persons in all countries in which Indaver operates a business.

3. REPORTABLE CONDUCT

You may make a report or disclosure under this policy if you have reasonable grounds to believe that Indaver breaches applicable law or its code of conduct.

4. INTERNAL REPORTING SYSTEM

To comply with the Directive and applicable national laws Indaver has chosen to use an internal reporting system using an external internet platform for all the countries Indaver is located. Our internal reporting system will be operated by Indaver's legal department.

All reports are strictly confidential.

After a report is submitted on the reporting system it will be sent to Indaver case managers. Indaver case managers are members (internal Legal Counsels) of the Legal department of Indaver.

The Indaver case manager will:

- send acknowledgment of receipt of the report to the reporting person within seven days of that receipt;
- designate the Indaver case manager that receives the report and which will maintain communication

with the reporting person and, where necessary, ask for further information from and provide feedback to that reporting person;

- diligent follow-up the report;
- provide feedback, not exceeding three months from the acknowledgment of receipt or, if no acknowledgement was sent to the reporting person, three months from the expiry of the seven-day period after the report was made;
- provide of clear and easily accessible information regarding the procedures for reporting externally to competent authorities.

The three months period could be extended to six months where necessary due to the specific circumstances of the case, in particular the nature and complexity of the subject of the report, which may require a lengthy investigation designated for that purpose.

5. EXTERNAL REPORTING

Where you do not feel comfortable making an internal report, or where you have made an internal report, but no action has been taken within a reasonable time, we refer to the external reporting procedures of the relevant competent authorities.

6. ANONYMITY

When filing a report, you may do so anonymously. It may be difficult for Indaver to properly investigate the matters disclosed if a report is submitted anonymously and therefore Indaver encourages you to share your identity when making a disclosure, however you are not required to do so.

7. PROTECTION OF WHISTLEBLOWERS

Whistleblowers shall qualify for protection under applicable law and this Policy provided that:(a) they had reasonable grounds to believe that the information on breaches reported was true at the time of reporting and that such information fell within

the scope of applicable law; and (b) they reported either internally or externally, or made a public disclosure in accordance with applicable law.

Whistleblowers are protected against all forms of retaliation, such as dismissal, demotion, intimidation and blacklisting as stated in the applicable law.

Whistleblowers will have access to appropriate (a) support measures, notably independent information and advice and legal aid in accordance with EU rules on legal aid in criminal and cross-border civil proceedings, and (b) remedial measures, such as interim relief and immunity from liability for breaching non-disclosure clauses in their (labor) contracts as stated in applicable law.

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