

## Policy regarding the reporting of breaches

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### 1 Objective

This policy is drafted by Claeys & Engels plc, with registered office at 1160 Brussels, Boulevard du Souverain 280 and with enterprise number 0473.547.070 and its six establishment units (hereinafter referred to as "Claeys & Engels").

Claeys & Engels wants to act with integrity and ethically and therefore wants to ensure that its staff members, lawyers and other self-employed collaborators have the possibility, in accordance with the modalities and conditions set out below, to report in the most serene and confidential manner any actual or potential breaches of statutory and regulatory rules as referred to in section 2.2 of this policy at Claeys & Engels.

Often, the collaborators of Claeys & Engels themselves are the first to know about actual or potential breaches occurring at Claeys & Engels. They might possibly be discouraged from reporting their concerns or suspicions out of fear for reactions or retaliation.

However, this potential fear could ultimately result in Claeys & Engels being kept in the dark about possible breaches and unable to take the necessary steps to address those breaches. This could therefore undermine the interests of Claeys & Engels, pursuing high standards of good governance and business ethics.

The purpose of this policy is to prevent this potential problem by strongly encouraging all employees and other persons who have a contractual relationship with Claeys & Engels to report any breach and/or illegal, unethical or fraudulent activity related to Claeys & Engels's activities without fear of sanctions or other measures.

This policy is adopted in accordance with the Belgian Act of 28 November 2022 concerning the protection of reporting persons of breaches of Union or national law within a legal entity in the private sector, transposing the European Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, hereinafter referred to as "the Act".

This policy aims to:

- enable the confidential, if applicable anonymous, reporting of information about actual or potential breaches;
- provide protection to persons reporting a breach or assisting the reporting person;
- establish the procedure to be followed by the reporting person of a breach for this purpose.

This policy is available on the [website](#) and the [intranet](#) of Claeys & Engels and can be amended from time to time.

Of course, this policy in no way excludes direct dialogue and communication of information beyond this reporting procedure. Claeys & Engels emphasizes that employees with concerns or suspicions may contact HR Staff Department and every partner or counsel of Claeys & Engels at all times. Also the lawyers and other self-employed collaborators can contact every partner or counsel of Claeys & Engels at all times.

## **2 Scope**

### **2.1 Who is covered by this policy?**

This policy applies to the following persons:

- current and former employees, who are or were employed via an employment agreement with Claeys & Engels;
- candidates who are or were involved in a recruitment process of Claeys & Engels;
- lawyers and all other persons who work or have worked on a self-employed basis with Claeys & Engels and candidates for collaboration on a self-employed basis in pre-contractual negotiations;
- volunteers and trainees (paid or unpaid);
- shareholders and persons belonging to the administrative, management or supervisory body of Claeys & Engels (including non-executive members);
- any person who works or has worked under the supervision and direction of contractors, subcontractors and/or suppliers of Claeys & Engels;
- anyone who has information about breaches by Claeys & Engels regarding financial services, products and markets even outside a work-related context.

### **2.2 Which breaches can be reported?**

Only breaches that relate to any of the following areas as defined in the Act can be reported:

- Public procurement;
- Financial services, products and markets, prevention of money laundering and terrorist financing;
- Product safety and product 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;
- Prevention of tax fraud;
- Prevention of social fraud.

In addition, breaches that may harm the financial interests of the European Union can be reported as well as breaches relating to the European internal market, including the Union rules on competition and state aid.

Infringement means acts or omissions that are unlawful or defeat the object or the purpose of the rules in the above-mentioned areas. It refers to any breach of the statutory or regulatory provisions on the matters or the provisions taken in the execution of the aforementioned provisions.

### **3 Report**

#### **3.1 Purpose of the report**

Any breach relating to the areas referred to in section 2.2 as well as any information about such breaches, including any reasonable suspicion of actual or potential breaches which occurred or are very likely to occur at Claeys & Engels, and about attempts to conceal such breaches at Claeys & Engels, can be reported in writing or orally through any of the channels referred to in section 4.

#### **3.2 The conditions for protection of reporting persons**

The report must be made in good faith and cannot be based on unsubstantiated rumours or hearsay nor can the report have as an object/a purpose to damage Claeys & Engels.

The reporting person must have reasonable grounds to believe that the information about breaches reported was true at the time of reporting.

If the report contains false, unsubstantiated or opportunistic allegations, or is made with the sole purpose of disadvantaging or damaging others, Claeys & Engels can take appropriate disciplinary and/or judicial actions against the reporting person, including imposing sanctions in accordance with Claeys & Engels's work rules with regard to its employees.

### **4 Reporting channels**

Any person covered by this policy who has information about actual or potential breaches referred to in section 2.2 is encouraged to report it to Claeys & Engels as soon as possible, as far as the report is made in good faith and in accordance with the principles set out in section 3.2.

#### **4.1 Internal reporting channels**

##### **4.1.1 Who can use the internal reporting channel?**

All employees or other persons covered by this policy can use the internal reporting channels provided by Claeys & Engels.

##### **4.1.2 What channels are available?**

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A report of a breach can be made via e-mail: [whistleblowing@claeysengels.be](mailto:whistleblowing@claeysengels.be).

The report should preferably be drafted in Dutch, French or English. Any report drafted in another language will have to be translated first. This can affect the accuracy of the content of the report.

The reporting channel is accessible at all times, 24 hours a day 7 days a week.

It is also possible to request a face-to-face meeting with the Reporting Officer mentioned below in section 4.1.5 of this policy.

Each of the above mentioned channels is managed in a confidential and secure manner that ensures the confidentiality of the identity of the reporting person and possible third parties mentioned in the report is protected. Access to the channels is strictly limited to persons who have access to them based on responsibilities and/or capacities.

#### **4.1.3 How is the internal report processed?**

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A report shall include a brief description of the reasonable suspicions about actual or potential breaches on any of the areas listed in section 2.2 which occurred or are very likely to occur and any attempts to conceal or hide such breaches.

The report should be sufficiently detailed and documented and should include the following information (when the relevant information is known):

- A detailed description of the facts and how they came to the attention of the reporting person;
- the date and place of the facts;
- the names and functions of the persons concerned, or information enabling their identification;
- the names of other persons, if any, who can confirm the reported facts;
- when doing a report, the name of the reporting person (this information is not requested if an anonymous report can be made); and
- any other information or element that can help the Reporting Officer and the eventual investigation team to verify the facts.

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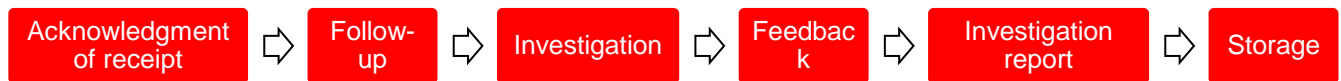
Claeys & Engels does not encourage reporting in an anonymous manner, as this prevents Claeys & Engels from properly investigating and treating the report. However, if the reporting person would feel uncomfortable nonetheless, the reporting person can choose to remain anonymous. Claeys & Engels will of course respect the choice of the reporting person and an anonymous report will be taken just as seriously as a non-anonymous report.

The report can be done anonymously by creating an e-mail address through an e-mail provider (Outlook, Gmail etc.), from which the identity cannot be deducted.

When receiving anonymous reports, Claeys & Engels will face certain limitations with regard to the follow-up of the report. For example, it may not be possible for Claeys & Engels to:

- acknowledge the receipt of the report to the reporting person;
- further investigate the report, as Claeys & Engels may not be able to contact the reporting person to collect additional information. Therefore, it is important that the reporting person provides sufficient information so that this information can be properly investigated;
- provide feedback on the outcome of the investigation;
- proactively monitor possible retaliation.

#### **4.1.4 What happens after the report?**



##### **1-Acknowledgment of receipt**

The reporting person will receive an acknowledgement of receipt within seven days of that receipt. A file number will also be provided for follow-up purposes.

##### **2-Follow-up**

Follow-up means any action taken by the recipient of a report to assess the accuracy of the allegations made in the report and, where relevant, to address the breach reported, including through actions such as an internal enquiry, investigation, prosecution, an action for recovery of funds or the closure of the procedure.

The Reporting Officer follows up on reports, maintains communication with the reporting person, requests additional information if necessary, provides feedback to the reporting person and receives possible new reports.

##### **3-Investigation**

The Reporting Officer may decide whether or not to investigate a report after consulting the management committee (“comité de gestion/beheerscomité”) of Claeys & Engels.

The report will be investigated diligently and carefully in accordance with this policy. All investigations will be conducted thoroughly in accordance with the principles of confidentiality, impartiality and in fairness to all persons involved. The Reporting Officer will put an investigation team together, if necessary. The Reporting Officer and the eventual investigation team will be given investigative powers in accordance with existing policies within Claeys & Engels, including the ICT policy.

Persons involved in actual or potential breaches reported by the reporting person will be excluded from the investigation team and they cannot participate in assessing the report or determining actions to be taken with regard to the report.

Conflicts of interest are reported to the board of directors if the management committee and/or the managing partner of Claeys & Engels is targeted in the report.

##### **4-Feedback**

The Reporting Officer will provide appropriate feedback to the reporting person within a reasonable timeframe, not exceeding three months from the date of the acknowledgement of receipt of the report. This feedback shall include information for the reporting person on the planned and/or taken actions and the reasons for these. The Reporting Officer shall inform the reporting person orally or via e-mail.

##### **5-Investigation report**

After the investigation, the Report Officer or a member of the eventual investigation team will prepare a general report describing the actions taken. Besides with the Report Officer and the eventual investigation team, a redacted, non-confidential and anonymised version of this general report can only be shared on a need-to-know basis with the management committee to reach a final decision.

The Reporting Officer or a member of the eventual investigation team prepares a final report describing the facts and the final decision:

- i. In the event that the actual or potential breach is demonstrated, relevant actions are determined with the aim of preventing actual or potential breaches and protecting Claeys & Engels; or
- ii. In case the investigation shows that there is insufficient or no evidence of the actual or potential breach, no further actions will be taken.

The reporting person will be informed of the closure of the report and the decision taken orally or via e-mail.

#### **4.1.5 Reporting Officer**

As Claeys & Engels's Reporting Officers are appointed, each able to act separately: the Organisation & KM Manager and the IT & Procurement Manager.

The Reporting Officers shall perform their duties independently and without any conflict of interest. They are subject to a duty of confidentiality.

#### **4.1.6 Record keeping of reports**

Claeys & Engels keeps records of all reports received, in compliance with the confidentiality requirements provided in section 5.1 of this policy.

Reports and related information shall be stored for at least as long as the contractual relationship between the reporting person and Claeys & Engels exists.

Where a face-to-face meeting with the Reporting Officer and/or one or more members of the eventual investigation team takes place, Claeys & Engels will ensure that, subject to the consent of the reporting person, complete and accurate records of the meeting will be kept in a durable and retrievable form. Claeys & Engels has the right to document the meeting in one of the following ways:

- by making a recording of the conversation in a durable and retrievable form; or
- through accurate minutes of the meeting drafted by the Reporting Officer of Claeys & Engels or one of the members of the eventual investigation team. The reporting person will be offered the opportunity to check, rectify and agree with the minutes of the meeting by signing it.

#### **4.2 External reporting channels**

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Reporting persons can use an external reporting channel after having first reported via the internal reporting channels or can report directly via the external reporting channels if they consider it more appropriate.

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The Federal Coordinator is designated by the Belgian legislator with the coordination of the reports introduced via external channels.

He/she is responsible for receiving external reports, checking their admissibility and forwarding them to the competent authority for investigation, which will be different depending on the subject of the report.

In exceptional cases, the Federal Coordinator may also conduct the investigation in depth.

The Federal Coordinator's contact details are as follows:

Address: Leuvenseweg 48 bus 6, 1000 Brussels

Online reporting: <https://www.federaalombudsman.be/en/disclosure-reporting-form>

Email: [integrity@federalombudsman.be](mailto:integrity@federalombudsman.be)

Telephone: 02 289 27 04

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A report can also be sent directly to the following authorities:

- 1° the Federal Public Service Economy, SMEs, Self-Employed and Energy;
- 2° the Federal Public Service Finances;
- 3° the Federal Public Service of Public Health, Food Chain Safety and Environment;
- 4° the Federal Public Service Mobility and Transport;
- 5° the Federal Public Service Employment, Labour and Social Dialogue;
- 6° the Programming Public Service Social Integration, Poverty Reduction, Social Economy and Metropolitan Policy
- 7° the Federal Agency for Nuclear Control;
- 8° the Federal Agency for Medicines and Health Products;
- 9° the Federal Agency for the Safety of the Food Chain;
- 10° the Belgian Competition Authority;
- 11° the Data Protection Authority;
- 12° the Financial Services and Markets Authority;
- 13° the National Bank of Belgium;
- 14° the Audit Oversight College;
- 15° the authorities reported in article 85 of the Law of 18 September 2017 on the prevention of money laundering and terrorist financing and on the restriction of the use of cash
- 16° the National Committee for the Security of Drinking Water Supply and Distribution;
- 17° the Belgian Institute for Postal Services and Telecommunications;
- 18° the National Institute for Health and Disability Insurance;
- 19° the National Institute for Social Insurance of the Self-Employed;
- 20° the National Employment Service;
- 21° the National Office for Social Security;
- 22° the Social Intelligence and Investigation Service;
- 23° the Autonomous Anti-Fraud Coordination Service (CAF);
- 24° the Maritime Inspectorate.

## **5 Protective measures**

Claeys & Engels is committed to making every effort to provide appropriate and adequate protection to the persons covered by this policy, as far as the report is made in good faith and meets the conditions of the Act, in particular by taking the following measures:

### **5.1 Duty of confidentiality**

Claeys & Engels guarantees to take the necessary measures so that employees and other persons covered by this policy can file a report at Claeys & Engels in all confidence.

Claeys & Engels commits itself to foresee the necessary measures so that the identity of the reporting person without his/her explicit consent is not disclosed to anyone other than the authorised persons competent to receive or follow up on reports.

This also applies to all information from which the identity of the reporting person may be directly or indirectly deduced.

By way of derogation from the abovementioned, the identity of the reporting person can be disclosed where this is a necessary and proportionate obligation imposed by special legislation in the framework of an investigation by national authorities or in the context of judicial proceedings, in particular to safeguard the rights of defence of the person concerned.

In the latter case, the reporting person will be informed of the disclosure of his or her identity before it takes place, unless such information would jeopardise the running investigations or judicial proceedings. This is the case, for example, if the reporting person represents an important witness in court or in cases of unjustified or unlawful reporting to protect the person's defence rights.

### **5.2 Protection against retaliation**

Any act of retaliation against the persons referred to in section 2.1 that are entitled to protection under the conditions in this policy, including threats of retaliation and attempts of retaliation, is prohibited including in particular in the following acts:

- suspension, lay-off, dismissal or equivalent measures (including the termination of the collaboration with legal entities or persons having a contractual relationship with Claeys & Engels, who are no employees of Claeys & Engels);
- demotion or withholding of promotion;
- transfer of duties, change of workplace, reduction in wages, change in working hours;
- withholding of training;
- a negative performance assessment or employment reference;
- 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 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 any other collaboration agreement with Claeys & Engels;
- harm, including to the person's reputation, particularly on 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 in the sector or industry;
- early termination or cancellation of a contract for goods or services;
- cancellation of a licence or permit;
- psychiatric or medical referrals.

## **6 Processing of personal data**

In the framework of the internal reporting procedure, Claeys & Engels is considered the data controller for the processing of personal data.

Any processing of personal data carried out pursuant to this policy will be carried out in accordance with the applicable personal data protection laws, including the European General Data Protection Regulation ("GDPR").

The following personal data can be processed in the context of a report: name, function, date of employment (or start date of the collaboration on a self-employed basis), contact information and e-mail address of the reporting person and of persons, involved in the breach, any identified or identifiable information provided by the reporting person and collected in the context of the internal investigation. This processing of data is done in the context of complying with a legal obligation and/or the legitimate interest of Claeys & Engels, to the extent that the internal reporting channel exceeds legal objectives, in particular the detection of breaches, ensuring the security and ethical conduct of Claeys & Engels.

Personal data which are manifestly not relevant for treating a report shall not be collected or, if accidentally collected, shall be deleted without undue delay. The relevant data will be kept until the breach reported is expired and in any case for a period of five years after the report.

The identity of the reporting person can only be disclosed with the consent of the reporting person. Other information also remains strictly confidential and can only be shared on a strict need-to-know basis.

All individuals whose personal data are processed in the context of reports of breaches have, within the applicable legal conditions, the right to access and copy, right to rectification, right to data erasure, right to object and the right to lodge a complaint with the supervisory authority in accordance with applicable law. However, these rights may be limited by the rights and freedoms of others, in particular the reporting person's right to confidentiality and Claeys & Engels's right to follow-up on the report properly.

For more information on the processing of personal data, we refer to the General Privacy Policy [NL - FR](#) (and attachment [NL - FR](#)), the Privacy Notices for staff members ([NL - FR](#)), lawyers ([NL - FR](#)), students ([NL - FR](#)) and (the employees of) external service providers ([NL - FR](#)) that are available on Claeys & Engels's intranet as well as the privacy policy on the [general website](#) and the privacy statement on [the Jobs-site of Claeys & Engels](#).

## **7 Entry into force**

This policy is effective as of 15 February 2023 for an indefinite period.

Claeys & Engels reserves the right to amend this policy at any time, including but not limited to changes in relevant legislation and/or operational needs.