



## **Whistleblower Policy - Internal reporting of breaches within the company**

The purpose of this policy is to enable internal employees of Steenbakkerij Vande Moortel, as well as any third parties who become aware of breaches falling within the scope of applicable law, to report such breaches through an internal reporting channel.

Anyone wishing to make a report within the meaning of the Whistleblowers Act must first use the designated internal channel rather than the external channel or public disclosure. The external channel or public disclosure may only be used if the reporting person can demonstrate that the internal channel is unable to ensure that the reported breach can be adequately or effectively remedied.

### **1. Notifications**

A report is the means by which the reporter communicates the existence of a breach based on information obtained in a work-related context.

The reporting person must have reasonable grounds to believe that, at the time of the report, the information provided was accurate. Only under these conditions can the reporting person benefit protection against possible retaliation.

Reports may be made regarding breaches in various areas:

- Public procurement;
- Financial services, products and markets, prevention of money laundering and terrorist financing;
- Product safety and product compliance;
- Transport safety;
- Environmental protection;
- Radiation protection and nuclear safety;
- Food and feed safety, animal health and welfare;
- Public health;
- Consumer protection;
- Protection of privacy and personal data, security of network and information systems;
- Combating tax fraud;
- Combating social fraud;

### **2. Reporting channels**

#### ***2.1 Internal reporting channel***

The internal reporting channel is accessible to:

- All individuals working at Steenbakkerij Vande Moortel:
  - employees or self-employed workers,
  - shareholders and persons belonging to the administrative, managerial or supervisory bodies,
  - any person working under the supervision and direction of contractors, subcontractors and suppliers.
- Former employees, if they have information acquired during the now-ended employment relationship



- Individuals whose working relationship has not yet begun if they obtained relevant information during the recruitment procedure or other pre-contractual negotiations

Within Steenbakkerij Vande Moortel, Veerle Verstraeten (HR Manager) and Sally Verpoort (Head of HR & Administration) are appointed as internal reporting officers. Reporting persons may contact them via the following channels:

- Electronic reporting via e-mail to [meldkanaal@vandemoortel.be](mailto:meldkanaal@vandemoortel.be)
- Registered letter addressed to HR at Scheldekant 5, 9700 Oudenaarde
- HR postbox: by depositing a letter in the designated HR postbox at the company's reception area (Scheldekant 5, 9700 Oudenaarde).

Anonymous reporting is possible.

In case of anonymous reporting by e-mail, it is recommended that the reporting person creates an e-mail address that does not reveal their identity, allowing them to receive feedback while remaining anonymous.

For anonymous reporting by letter, the person is advised to specify in the letter how the reporting officer can provide anonymous feedback.

### *2.2 External reporting channel*

It is strongly recommended to first use the internal reporting. This remains the most efficient way to allow Steenbakkerij Vande Moortel to thoroughly investigate the matter and take appropriate action to address potential misconduct.

Within the European Union, a whistleblower may also report misconduct to a competent external authority responsible for receiving and investigating whistleblower reports. This can be done by addressing the Federal Ombudsman.

### *2.3 Disclosure*

As a last resort, the whistleblower may publicly disclose information about breaches, for example via the press or social media. This is permitted when an internal or external report does not result in appropriate actions, when there are reasons that there is an imminent danger to the public interest or when there is a risk of retaliation or destruction of evidence.

## 3. Processing of the report

Within 7 days of receiving the report, the reporting person will receive an acknowledgment of receipt.

Within Steenbakkerij Vande Moortel, Veerle Verstraeten (HR Manager) and Sally Verpoort (Head of HR & Administration) ensure follow-up and communication with the reporting person.

The reporting person will receive feedback within 3 months of the acknowledgment of receipt. This feedback includes information regarding the follow-up of the report, including planned or taken measures to address the situation.

If it is not possible to provide feedback to the reporting person, he/she will be informed why such feedback cannot be provided.

All personal data will be processed in accordance with applicable data protection law, including the General Data Protection Regulation (GDPR). These data are used solely for conducting investigations based on legal obligations. Relevant data may be shared with competent authorities when legally required, allowing them to conduct necessary investigations or when external parties are involved (e.g. in case of certain offences).



Reports are kept for the duration of the contractual relationship between the reporting person and the company.

#### 4. Protection of the reporter

The employer guarantees that the reporting person is protected against any form of reprisals, including attempts at threats of retaliation, provided that the reporting person acts in good faith and follows the legally prescribed procedure.

Retaliation includes (for example):

- suspension, demotion, denial of a salary increase, or negative performance (or any other adverse action in the employee relationship)
- harassment, intimidation, discrimination or exclusion
- causing reputational, financial, or emotional harm
- revocation of a permit or license required to practice a profession

#### 5. Abuse of the reporting system: consequences

The reporting system is intended to enhance compliance arising from European Union law. The aim is to ensure that any breach or non-compliance can be communicated through the procedure established by the company.

Reporting persons who knowingly report and maliciously submit false information or report breaches without any intention of conveying accurate information or ensuring correction of breaches fall outside the scope of the the Whistleblowing Act and are therefore not protected.

Anyone violating this prohibition may face sanctions and may also be subject to criminal prosecution (e.g. defamation, copyright infringement) by the persons or entities referenced in the malicious report, if it is established that they suffered damage as a result of such report.

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