# WHISTLEBLOWING CHANNEL





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## 1 Target

The purpose of this procedure is the development and implementation of the Company's Whistleblowing Channel, in order to provide a secure channel for employees, suppliers' personnel, shareholders and customers of FI BELGIUM to be able to report those facts and conducts related to its activity that may constitute infringements of European Union Law, a crime or administrative offence, or involve a breach of the company's internal regulations issued in development of the criminal risk prevention system, in particular, of the Catalogue of Prohibited Conduct.

This procedure, which has been approved by the Governing Body, ensures compliance with data protection regulations.

# 2 Scope of application

FI BELGIUM makes the Whistleblower Channel available to its employees, supplier personnel, own account suppliers, shareholders, customers, as well as any third party with a direct relationship and commercial or professional interest with the company (hereinafter, "interested parties"), regardless of their hierarchical level and their geographical or functional location, as a confidential channel for reporting breaches in the following **areas:** 

- Acts that may constitute a criminal offence
- Facts which may constitute an administrative offence
- Conduct in breach of internal regulations on the prevention of criminal risks, in particular the Catalogue of Prohibited Conduct, the Internal Code of Conduct and the Suppliers' Code of Ethics.
- Facts which may involve an infringement of European Union law.

The communications made through the Whistleblowing Channel shall refer exclusively to conduct that could reasonably affect the maintenance or development of the working, commercial or professional relationship between FI BELGIUM and its employees, suppliers or third parties with whom it has a direct relationship, as well as the reputation of FI BELGIUM, or that could have legal consequences for the latter.

They are not the subject of this Channel:

- 1) Complaints that may relate to the private life of the aforementioned persons.
- 2) Customer complaints relating to specific aspects of FI BELGIUM's provision of services that are not covered by the aforementioned matters.
- 3) Conflicts and labour and human resources management issues of the Company, which should be channelled through the ordinary channels and through the Transformation and People department.

Excluded from the scope of application of the Whistleblowing Channel are those facts that may fall within the scope of the matters covered by the channel that are known by reason of a



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profession in which the legal duty of professional secrecy applies. For this purpose, it is clarified that only staff working in the legal profession and only in the performance of this activity are included within this scope.

The Whistleblower Channel is a separate channel from, and does not replace, FI BELGIUM's normal channels of communication with its employees, suppliers and third parties with whom it has a direct working, business or professional relationship.

# 3 Competence for the management of the Complaints Channel

The Whistleblowing Channel shall be managed by the Ethics Committee of FI BELGIUM, which shall be responsible for the system for the purposes of Article 11 of the Loi du 28 novembre 2022 sur la protection des personnes qui signalent des violations au droit de l'Union ou au droit national constatées au sein d'une entité juridique du secteur privé. The Ethics Committee shall delegate to one of its members the powers to manage the internal system and to handle investigation files. The Ethics Committee is an internal collegiate body, reporting to the Board of Directors, which has been entrusted with the supervision of the Whistleblowing Channel. This body will be responsible for promoting the necessary investigations and, if necessary, proposing the appropriate remedial, preventive and awareness-raising measures. The composition of the Ethics Committee is as follows:

- The Director of the Administration and Finance Department
- The Director of the Transformation and People Department
- The manager of the Legal Department.
- Regulatory compliance technician, the person to whom the Ethics Committee delegates
  the instruction and processing of research files. The person appointed as instructor by
  the Ethics Committee shall automatically become a member of the Ethics Committee.

The Ethics Committee shall at all times act independently and autonomously, with the utmost respect for the principle of confidentiality of the Communications received, of the persons concerned and of the documentation generated, if any.

For the purposes of the provisions of article 11 of the Loi du 28 novembre 2022, the System Manager, the natural person to whom the Ethics Committee delegates its functions, is the Director of Transformation and People.

#### 4 Means of communication

The Whistleblower Channel can be accessed through the access provided on the Company's own website.

The content of the communications addressed to the FI BELGIUM Ethics Committee shall be directly and exclusively accessible to the persons that the Ethics Committee specifically



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designates for the management of the Channel (compliance officer) as part of its internal control and compliance functions.

The communication channel provided here allows complaints to be made in writing and confidentially throughout the procedure, both for the complainant and for the accused, allowing two-way communication between the Ethics Committee and the complainant, even if the latter has made the complaint anonymously, and between the Ethics Committee and the accused, if their details are available for notifications.

## 5 Content of communications

In order to guarantee the rigour of the investigation and confidentiality in the treatment of the Communications, they must contain at least, and depending on the case, the following mentions:

- Name and Surname
- Relationship of the data subject with FI BELGIUM.
- Email, unless anonymous
- Telephone, unless anonymous
- Details of the complaint: facts that you wish to bring to the attention of the Ethics Committee, specifying, as far as possible, the violation of the regulations that you are aware of.
- Date of occurrence: date on which the event took place, if applicable.
- Identification of witnesses, if any: name and surname(s) known and known contact person(s) should be provided.
- Identification of the person(s) to whom the non-compliance is attributed and contact details, if known.
- Evidence: proof of the facts reported, where possible.

On a voluntary basis, the complainant may provide his or her identification, telephone number or email address. In cases of harassment, violence or abuse, it is necessary for the complainant to provide identification in order for the investigation to be processed.

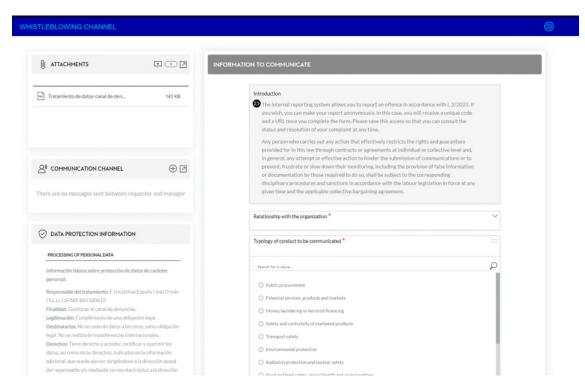
**1. Complaint form:** The above points will be provided through the **contact form** that opens in the **link to the complaints channel found on the company's corporate website.** 



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Data subjects must provide the specific and objective information necessary to determine whether the subject of their communication is within the scope of the Whistleblowing Channel, avoiding providing personal data that may reveal the ethnic or racial origin, political opinions, religious or philosophical convictions, trade union membership, biometric data or data relating to the health or sexual orientation of the data subject or of any other natural person, unless such data are essential to understand the scope of the Communication.

The Ethics Committee will also manage those Communications that omit the identification of the interested party because they have been made anonymously.

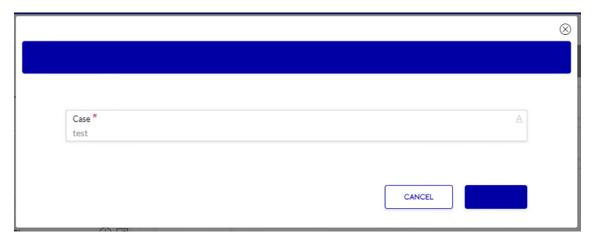
**2. Sending a complaint:** Once the details of the complaint form have been completed, the interested party must click on **SAVE** and a message will appear on the screen to enter the **SUBJECT.** They must complete this section and then click on **ACCEPT.** 



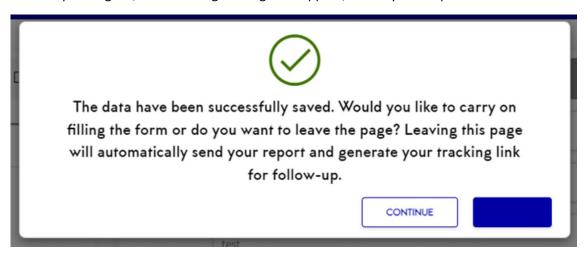
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3. After pressing OK, the following message will appear, where you will press EXIT:



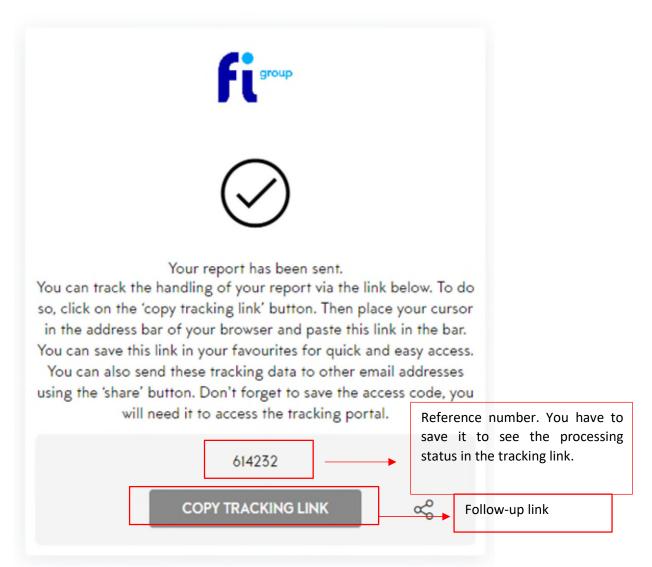
**4.** When you click on **EXIT**, a window will open informing you that the data have been sent correctly and providing a link to follow the processing of the complaint, as well as a reference number. It is extremely important that the complainant saves this link, as it is the only way to follow up the processing of the complaint, especially if it is anonymous.



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It is important to copy the link and keep the access code, in order to be able to access the complaint again and to know how it is progressing, especially when the complaint is made anonymously.

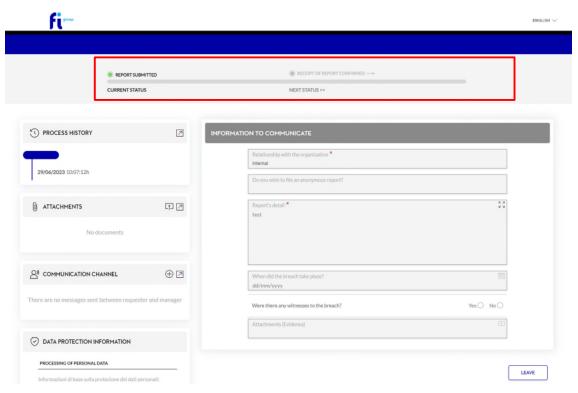
It is possible to either click on the **copy tracking link** item and save the URL or click on the icon in which case a new window will appear so that both the link and the reference can be sent, thus ensuring the anonymity of the complainant's data.



**5. Complaint follow-up:** the complainant may at any time click on the follow-up link and, after entering the reference, click on **continue**. At this point, the following window will appear in which the reference of the complaint must be included:



The complainant will have access to the complaint form again and will be able to consult any progress made on the complaint.



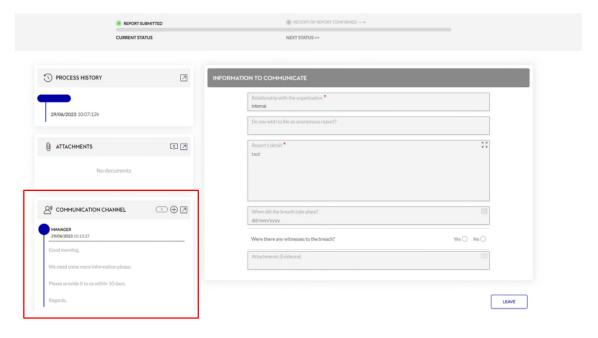
In case the manager communicates with the complainant, the messages will appear in the left margin of the page:



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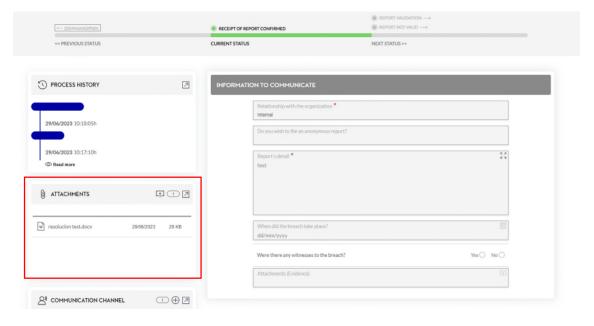
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Finally, in the event that the complaint handler communicates with the complainant, an alert will be sent to the complainant's email address. If the complainant's email address was not provided, he/she can consult the communications on the **monitoring link** itself.

The resolution will be sent as an attachment, which can be downloaded by clicking on attachments in the left-hand margin:





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# 6 Processing and investigation of communications

#### 6.1 Receipt and admission of communications

Communications made through the Whistleblowing Channel will be received by the Ethics Committee through the Whistleblowing Channel platform.

Once the complaint has been generated, the complainant will receive the data necessary to monitor the processing status of the complaint, which can be consulted:

- If the report was anonymous: via the same platform through which the report was made, through the **tracking link** and by entering the report code that was generated (see section 5 above).
- If data was provided: an email alert will be sent to the email address indicating the comments and communications made by the reporting party.

The Ethics Committee will receive and manage complaints through the Complaints Channel management platform. Once the report has been received, an acknowledgement of receipt will be generated within a period of no more than 7 working days, of which you will be informed by means of an e-mail alert, or in the case of an anonymous report, you will be able to consult via the monitoring link provided to you when filing the report.

The Ethics Committee will then first check whether the communication falls within the scope of application of the Channel, and whether it is well-founded, in which case it will open the corresponding file.

Otherwise, if the Communication does not fall within the scope of application of the Complaints Channel, or is not duly substantiated, it will be ordered to be closed immediately, and the complainant will be informed of this through the Complaints Channel.

Complaints that are not accompanied by the minimum required evidence or prima facie evidence of the facts and for which it is not possible to obtain any evidence, as well as those that are manifestly false, shall be considered unfounded.

The time limit for communicating the closure of the complaint may not exceed 3 months from the production of the acknowledgement of receipt to the complainant.

All persons included in the scope of application of this procedure are requested to make **responsible use of** the complaints channel, refraining from using it for matters that are not its purpose.

#### 6.2 Opening of the file

If, after analysing the facts contained in the Communication, the Ethics Committee considers that there are reasonable indications of the existence of breaches, it will agree to open a file and initiate the corresponding internal investigation.



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In parallel with the opening of the file and the initiation of the investigation by the Ethics Committee, the Ethics Committee may take additional urgent measures in order to avoid risk in the conduct of the investigation or which are necessary to protect the person concerned.

#### 6.3 Internal investigation

In the course of the investigation, the Ethics Committee may request the information and documentation it deems appropriate from any department, taking into account in each case the relevance and nature of the facts reported.

The investigator may carry out any investigations deemed necessary in the light of each individual case, in order to determine the plausibility of the facts reported.

In these proceedings, the investigator may contact the complainant to request further evidence and data on the facts reported, or clarification of the facts if strictly necessary to continue the proceedings. These communications will be made through the Whistleblowing Channel and the complainant will be alerted to them by e-mail if he/she has not made an anonymous complaint. Otherwise, it will be necessary to access via the **tracking link**.

The request for the cooperation of the complainant should be made only in cases where it is strictly necessary for the continuation of the investigation.

If the proceedings cannot continue without the cooperation of the complainant, they will be closed if a period of 3 months has elapsed since information was requested from the complainant. In this case, the corresponding communication will be sent to the complainant.

When the communication brings to light particularly serious breaches or when the circumstances of the case so require, the Ethics Committee shall take appropriate measures to ensure the objectivity of the investigation at all times.

If the communication directly or indirectly involves any of the members of the Ethics Committee, the latter must abstain from participating in the investigation and resolution of the same. If, following the investigation, any of the members of the Ethics Committee are directly or indirectly involved, they must abstain from participating in the resolution of the communication and inform the Compliance Body.

Without prejudice to the foregoing, the Ethics Committee may outsource the investigation in those cases in which it is appropriate given the nature, seriousness and complexity of the communication.

#### 6.4 Information and hearing

Persons whose conduct has been identified as allegedly irregular in the Communication shall be informed by the Ethics Committee of this circumstance and of the processing of their data, in the time and manner deemed appropriate to ensure the proper conduct of the investigation.



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From that moment onwards, these persons shall acquire the status of interested parties, and may submit the arguments, allegations and evidence that are appropriate to their rights at any time prior to the adoption of the decision terminating the procedure.

If the defendant cannot be contacted, it will be impossible to carry out the hearing.

# 6.5 Extraordinary termination of the investigation into the commission of an offence

In the event that the reported facts may constitute a crime, the Compliance Body shall be notified so that it may inform the entity's Governing Body and proceed to report the facts to the Public Prosecutor's Office, closing the internal investigation from that moment. In these cases, due to the potential risk of destruction of evidence, the hearing of the accused will be omitted in order to protect a greater legal interest, and the latter may make the allegations it deems appropriate before the authorities.

# 6.6 Ordinary termination of the investigation: Conclusions and resolution of the investigation

After the investigation and once the hearing has been completed, if it has taken place, the Ethics Committee shall draw up the corresponding proposal for resolution, which shall contain:

- Description of the research conducted
- Facts established in the investigation
- Conclusions, at which a statement may be made:
  - The existence of non-compliance, in which case the following measures may be taken:
    - Proposal of measures to repair the damage and correct the situation, as well as prevention for the future.
    - Proposal, where appropriate, of disciplinary measures, which may range from a warning to dismissal depending on whether the breach was minor, serious or very serious, in accordance with the disciplinary procedure of the criminal risk prevention system.

In this case, the conclusions reached by the Ethics Committee will be submitted to the Compliance Body for ratification or modification if necessary, to be submitted to the General Management or the entity's Governing Body, which will take the final decision.

Once the above has been carried out, if applicable, the complainant will be notified via the Complaints Channel platform. The complainant will also be notified of the final decision adopted, using the Complaints Channel platform itself, as well as any other means of communication (e-mail or post) that guarantees receipt of the decision.



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The final decision shall be forwarded, where appropriate, to the relevant department for it to adopt and implement the relevant remediation measures, which shall be reported to the Ethics Committee.

Any disciplinary action taken shall be authorised by the Governing Body.

 The closing of the case, in the event that it is verified that there has been no breach. In the latter case, the Ethics Committee's resolution proposal does not need to be confirmed by the Compliance Body or by the General Management.

As a guarantee of the confidentiality of the procedure, the Ethics Committee shall only communicate the content of the resolution and the type of measures, if any, established, to the interested parties and, where appropriate, to the corresponding department or area. When the adoption of disciplinary measures is appropriate, the Transformation and People department shall be informed for the planning and execution thereof.

# 7 Preservation, custody and archiving of information

FI BELGIUM shall keep a register of the information received and the internal investigations to which it has given rise, guaranteeing the requirements of confidentiality.

This register shall not be public and only at the reasoned request of the competent judicial authority, by means of an order, and in the context of judicial proceedings and under the guardianship of that authority, may access all or part of its contents.

The Ethics Committee shall keep an up-to-date register of all Communications received in accordance with the following rules:

- All communications shall be registered for the purpose of recording their receipt and processing, with the exception of personal data, which shall be processed as follows:
  - Complaint that is not part of the subject matter of the channel: deletion of personal data from the complaint file.
  - Complaint falling within the field of the channel: the personal data processed will only be kept for the time necessary to decide whether to open an internal investigation:
    - False report: Deletion of data, unless the false report itself is a criminal offence, in which case the data may be archived for as long as necessary during legal proceedings. The general rule is that personal data will not be recorded in the register.
    - Truthful reporting: personal data will be kept for the time necessary to decide whether to initiate an investigation into the facts reported, but never for more than 10 years.



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 Complaint closed due to impossibility to carry out an investigation: personal data will be anonymised.

The aforementioned register, as well as the processing carried out by those involved in the processing of communications through the Complaints Channel, shall comply with the appropriate technical and organisational measures to ensure a level of security of personal data appropriate to the risk and, where appropriate, those provided for by the applicable data protection regulations.

The information contained in the register shall be kept up to date at all times and shall include the following data:

- Date of receipt of the communication.
- Means by which the communication was received.
- Data subjects' data, except when processing their anonymisation.
- Summary of the nature of communication
- Summary of the facts
- Stakeholder information dates
- Documentation
- State of research

Personal data obtained in the framework of the internal investigation shall be deleted when they are no longer necessary and relevant and, in any case, whenever the communication has been archived, before or after the investigation, unless the offence reported is a criminal offence.

# 8 Guarantees and protection measures

#### 8.1 Confidentiality

FI BELGIUM shall guarantee the utmost confidentiality of the Communications received through the Whistleblowing Channel, as well as of the identity of the data subject.

All persons who, provided that it is strictly necessary for the proper management of the communication, have knowledge of it, shall be obliged to rigorously maintain the confidentiality of the communications in all their ends, including the data of the interested parties in the process and any party intervening in the same.

This obligation of confidentiality shall not apply when it is necessary to disclose or make available information and/or documentation relating to the actions of the Ethics Committee, including the identity of the persons involved, at the request of the competent judicial or administrative authority.



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#### 8.2 Guarantee of indemnity and presumption of innocence

Retaliation against any person who, in good faith, brings to the attention of FI BELGIUM, through the Whistleblower Channel, breaches of the Code of Ethics, the Code of Conduct or any other FI BELGIUM regulations, or which have legal consequences for the company, is strictly prohibited. If the Ethics Committee confirms that a stakeholder acting in good faith has been the subject of a punitive or retaliatory measure, the perpetrators or those responsible shall be subject to investigation.

FI BELGIUM shall ensure adequate protection of privacy and personal data and the preservation of honour, the presumption of innocence and the right of defence, in particular in cases of unfounded, false or bad faith Communications, against which appropriate disciplinary action shall be taken.

#### 8.3 Right to be heard

The right to be heard is guaranteed to the persons involved in the facts reported in the communications made through the Whistleblowing Channel, who may present arguments, allegations and evidence that may be appropriate to their rights, subject to the limitations established by law, except in those cases in which the performance of the aforementioned procedure may hinder the performance of the criminal investigation by the competent authorities.

#### 8.4 Transparency in the use of personal data

FI BELGIUM ensures the application of the principle of transparency in relation to the use of personal data in the Whistleblowing Channel, through the information provided to data subjects in Annex I - Information on the use of personal data of data subjects.

# 9 Communication of the procedure

This procedure will be available on the employees' intranet and a simplified version on the corporate website for all stakeholders. The procedure shall be the subject of appropriate communication, training and awareness-raising actions to ensure that it is properly understood and put into practice.

# 10 Update and revision of the procedure

The procedure shall be reviewed and updated as appropriate in order to adapt it to changes that may arise in the business model or in the context in which FI BELGIUM operates, ensuring its effective implementation at all times.

# 11 Approval and dissemination

The Management Body shall provide adequate means for the dissemination, training and enforcement of this procedure at FI BELGIUM.



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#### APPENDIX I - INFORMATION ON THE USE OF PERSONAL DATA OF DATA SUBJECTS

#### 1. Joint Data Controllers and contact details for the Data Protection Officer

In accordance with the regulations on the protection of personal data, they shall be considered data controllers:

(i) FI BELGIUM as a company having a direct employment, business or professional relationship with the Stakeholders;

Stakeholders can contact the FI GROUP's Global Data Protection Officer at: <a href="mailto:privacy@fi-group.com">privacy@fi-group.com</a>

#### 2. Categories of personal data

The following categories of information may be collected in the framework of a Communication:

- Identification data, such as name and surname, contact details and data relating to the employee status, such as position or employee number, of the Stakeholders.
- Relationship with FI BELGIUM.
- Reported non-compliance.
- Documentation proving the alleged non-compliance.

#### 3. Purposes and legal bases of the processing

The data will be processed for the purpose of detecting, investigating and lawfully assessing suspected breaches of employment, commercial or professional obligations under their contract, including breaches of the Code of Ethics, the Code of Conduct and any other internal FI BELGIUM rules.

The facts or actions communicated must necessarily have an effective connection with the employment, commercial or professional relationship that links the interested parties with FI BELGIUM.

Furthermore, the processing of personal data provided in the Communication is established within the framework of the employment, commercial or professional relationship with FI BELGIUM with whom the relevant employment contract, commercial or professional agreement has been signed.



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Therefore, the basis of legitimacy for the processing of personal data will be, in some cases, the existence of a public interest in preventing and acting against breaches of applicable law and, in other cases, the contractual relationship or the legitimate interest that FI BELGIUM has in pursuing and preventing actions that contravene the aforementioned FI BELGIUM policies.

#### 4. Data of the Complainants

Likewise, in compliance with the regulations in force, Stakeholders shall be informed of the breach of which they are accused, of the departments and third parties to whom said information may be transferred and of how to exercise their rights with respect to their personal data, in accordance with data protection regulations. In any case, the exercise of the data subjects' right of access shall be limited to their own personal data.

In any case, the period for informing the Stakeholders may not exceed one (1) month from the receipt of the Communication, provided that this does not obstruct the proper investigation of the reported facts or otherwise the circumstances surrounding the Communication do not allow it, in which case the information may be postponed until the risk disappears.

#### 5. Conservation period

Personal data collected through the Ethics Channel will be retained in accordance with the provisions of applicable law, as described under point 7 of this Procedure.

#### 6. Recipients of personal data

In order to fulfil the above processing purposes, FI BELGIUM will give access to personal data to (i) service providers, such as consultants and external collaborators who provide support in the handling or, where appropriate, investigation of Communications received through the Ethics Channel, and (ii) potentially, in case it is necessary to take action as a result of the investigation, to those areas/departments/entities of FI BELGIUM relevant to the investigation and possible action to be taken with regard to the reported conduct in question.

Likewise, the data may be transferred to the Judges and Courts, to the Public Prosecutor's Office or to the competent Public Administrations as a result of the investigation that may be launched.

#### 7. Rights

On the other hand, the Interested Party is informed that, under the conditions established in the applicable regulations, he/she may exercise the following rights:



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- **Right of access:** you have the right to ask FI BELGIUM to confirm whether it is processing your personal data and, if so, to request access to your personal data. Access data includes among others the purposes of the processing, the categories of personal data concerned, and the recipients or categories of recipients to whom the personal data have been or will be disclosed. You may obtain a copy of the personal data undergoing processing.
- **Right of rectification:** You have the right to request FI BELGIUM to rectify incorrect or incomplete personal data.
- Right to erasure (right to be forgotten): You have the right to request FI BELGIUM to delete your personal data.
- **Right to restrict processing:** You have the right to request the restriction of the processing of your personal data, but FI BELGIUM will carry out a case-by-case analysis to determine whether or not this right can be exercised.
- **Right to object:** Where certain circumstances are met, you have the right to object to our processing of your personal data.

The Correspondents have agreed that the Data Subjects may exercise their rights by sending an ordinary mail to the address, Harenheidestraat 57, 1130 Brussel, Belgium, for the attention of the DPO of FI GROUP, enclosing a copy of their ID card or equivalent document. Or by sending an e-mail to the following address: privacy@fi-group.com.

These rights can also be exercised by filling in a form on the website.

They shall also have the right to lodge a complaint with the competent data protection authority in each case.