



POLICY FOR THE PROTECTION OF WHISTLEBLOWERS

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Document control

Review and approval

Endorsed for application within Jan De Nul Group by	Date
Director: P. Lievens	04-apr-2023
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1 Statement of intent – objectives

In line with our vision, mission and values, taking into account the interest of our stakeholders, we strive to prevent and detect unlawful behaviour. Whistleblowing is an effective technique for this purpose as it encourages communicating suspicions and reasonable doubts to the management about malicious activities without fear and prejudice.

As such, the policy for the protection of Whistleblowers (as defined below) (**'Whistleblowing Policy'**) is of vital importance:

- to support a culture of openness, accountability and integrity;
- to provide an environment in which Whistleblowers can report, without fear of retaliation, all possible breaches, misconducts or omissions which may lead to impairment of a Company's (as defined below in point 2.3 'Personal Scope') integrity, financial loss and/or reputational damage;
- to create awareness regarding the Companies' existing channels to report suspected or actual breaches;
- to increase the likelihood of alerting management at an early stage about breaches and take appropriate actions;
- to provide assurance to the Whistleblowers about secrecy and protection of their legitimate personal interests upon report of possible breaches;
- to ensure compliance with the Companies' principles governing investigations, as defined in a separate section below.

All possible breaches shall be assessed according to the guidelines defined within this Whistleblowing Policy.

2 Scope

2.1 General

This Whistleblowing Policy is based on the requirements expressed in the EU whistleblowing directive (*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*), and as implemented locally (cfr. Annexes hereto).

2.2 Information scope – Implementation scope

This policy may be communicated to any third party without any restrictions, for informative purposes.

Policy to be implemented by	
Jan De Nul Group	Limited to the Companies (as defined below in point 2.3 ‘Personal scope’)
Supply chain of Jan De Nul	No (i.e. supply chain of Jan De Nul does not have to implement the Whistleblowing Policy)
Clients of Jan De Nul	No (i.e. clients of Jan De Nul do not have to implement the Whistleblowing Policy)

2.3 Personal scope

With respect to the personal scope of this Whistleblowing Policy:

- In local jurisdictions where a Company employs fifty or more employees and local laws or regulations set stricter rules than those set out in the Whistleblowing Policy, *the stricter local rules shall prevail* (see Annexes attached per country);
- In local jurisdictions where a Company employs less than fifty employees, *the Whistleblowing Policy applies without application of the additional local rules.*

The Whistleblowing Policy applies to ‘persons who acquired information on breaches of EU law by a Company in a work-related context’:

- **‘work-related context’** meaning:
 - all workers in a professional context, *i.e.* persons having the status of employees, self-employed workers status or consultants
 - ‘employees’ for this purpose meaning any person working under supervision and direction of a Company
 - shareholders and members of supervisory bodies, as well as volunteers and paid or unpaid trainees
 - any person working under the supervision and direction of independent third-party contractors, subcontractors and suppliers, clients, joint venture partners
- in a work-related context **which**:
 - **is ongoing,**
 - **has ended,** or
 - **is yet to begin** in cases where information is acquired during the recruitment process or other pre-contractual negotiations
- in a work-related context **with**:
 - Jan De Nul Group (Sofidra S.A.) or any of its affiliated companies having a **registered seat within the EU** (each a “Company” and together the “Companies”).

The persons indicated above are herein referred to as “Whistleblowers(s)”.

2.4 Protection of Whistleblowers: general conditions

Whistleblowers will qualify for protection under the Whistleblowing Policy provided that:

- 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 this Whistleblowing Policy, and
- they were reported either internally or externally in accordance with this Whistleblowing Policy.

The use of internal reporting channels before reporting through external reporting channels is encouraged. If there are reasons to report externally, information regarding the procedures for reporting externally to the competent authorities can be found in the Annexes attached.

2.5 Material Scope

This Whistleblowing Policy lays down common minimum standards for the protection of Whistleblowers reporting the following breaches of EU law by a Company (without prejudice to material scope resulting from any more stringent applicable local laws):

- Breaches falling within the scope of the EU acts that concern the following areas: (i) public procurement, (ii) financial services, products and markets, and prevention of money laundering and terrorist financing, (iii) product safety and compliance, (iv) transport safety, (v) protection of the environment, (vi) radiation protection and nuclear safety, (vii) food and feed safety, animal health and welfare, (viii) public health, (ix) consumer protection, (x) protection of privacy and personal data, and security of network and information systems.
For the avoidance of doubt, above areas include, but are not limited to, breaches with respect to bribery (e.g. hospitality and gifts), corruption and anti-trust.
- Breaches affecting the financial interests of the EU; and
- Breaches relating to the internal market.

For the avoidance of doubt, this Whistleblowing Policy:

- **does not apply to personal work-related concerns** such as concerns or dissatisfaction with wages, shifts or workplace circumstances, inter-personal issues, psychosocial risks (including but not limited to harassment, violence, etc.) or performance evaluations.
- **is not designed** to question the **commercial approach** of a Company nor should it be used for complaints for which specific procedures have already been established within a Company.

You should first report the matter through the regular internal channels (in accordance with the Code of Conduct). If for any reason the matter cannot be reported through these internal channels, the Whistleblowing Policy shall apply. If there are doubts as to how the intended disclosure should be channelled, please contact the Compliance department for guidance.

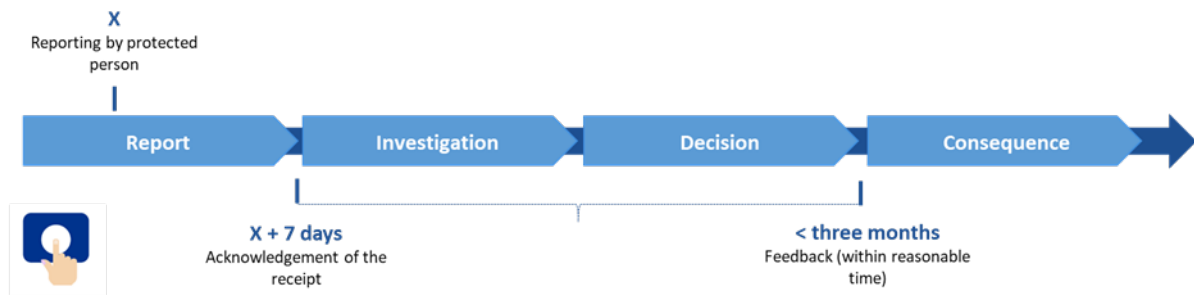
3 Investigation process

3.1 General principles governing investigations

All investigations of possible breaches shall be conducted according to the following principles:

- **Equity:** Investigations shall be conducted with a high level of professionalism and independence, also taking into account the principles of confidentiality, impartiality and fairness. All Whistleblowers and persons concerned - either the subjects of, or otherwise involved in an investigation - shall be treated with respect, shall be heard, and shall be taken seriously. The initial presumption is that all individuals accused of a breach are innocent until the evidence suggests otherwise.
- **Consistency:** Investigations shall follow a formal procedure to guarantee equal treatment to all employees, either during the investigation or at the stage of decision and administration of the consequences of the breach. Evidence shall be preserved for future use by the authorities, if needed, in accordance with GDPR regulations.
- **Speed:** Investigations shall be conducted in reasonable time, considering the complexity of the allegation but without sacrificing the quality of execution. Detailed information on specific follow-up timings can be found in the investigation process overview.
- **Confidentiality:** Investigations shall be managed with the highest level of discretion and shall be known only by those persons who should be informed of their existence and progress. Such confidentiality guarantees the integrity of the procedure, the safety of the persons involved and respect to the subjects of the investigation. The identity of the Whistleblower (including any other information from which such identity can be directly or indirectly deduced), the content of the breach as well as any other detail related to the breach cannot be disclosed to anyone beyond the Compliance Officer, the (local) investigator, the Compliance Committee, without explicit consent of that person. This effort of confidentiality may never prevent a Company from disclosing certain information retrieved throughout the investigations when obliged thereto by the law, especially when it is enforced by authorities mandated thereto, in which case we will inform you before any disclosure is made, unless it would jeopardise the investigations or proceedings concerned.

3.2 Investigation process



The investigation process starts with a report of a possible breach under this Whistleblowing Policy, and is followed by a determination whether the allegation falls within the material scope (as outlined in point 2.5 above) and requires an investigation of the alleged facts.

All allegations of possible breaches, that fall within the material scope (as outlined in point 2.5 above) must be promptly communicated to the Compliance Officer, who will partake in all decisions throughout the investigation process.

Upon conclusion of the investigation, the Compliance Officer assesses and recommends a course of action to the Compliance Committee. Once the corrective measures have been taken, the Compliance Officer communicates the result of the investigation to the affected parties.

3.2.1 Report

3.2.1.1 Reporting channels

- **Internet:** [Whistleblowing reporting system](#)
 - Although not recommended, anonymous reporting is possible through this channel. In that case it is however not possible to inform/update the Whistleblower about the status or to ask for extra information.

This channel is managed by designated Compliance Officers. Due to its independency, the Compliance Department will serve as a central point where all whistleblowing reports and cases are received and monitored.

3.2.1.2 Acknowledgment of receipt

The Whistleblower will be informed on the receipt of the report within 7 days of that receipt.

3.2.2 Investigation

3.2.2.1 Preliminary investigation

The Compliance Officer or the (local) investigator appointed by the Compliance Officer, will determine whether the alleged facts require further investigation. It may happen that:

- the report does not include enough information to start an investigation;

- the allegation does not fall within the material scope of this Whistleblowing Policy (as outlined in point 2.5 above), in which case the report shall be forwarded to the relevant department; or
- the allegation does not fall within the material scope of this Whistleblowing Policy (as outlined in point 2.5 above) but can be solved through coaching or mediation between the parties.

In above-mentioned cases, the Compliance Officer or the (local) investigator will notify the Whistleblower of the decision and the reasons therefor.

In the event the Compliance Officer or the (local) investigator deems the report to be validly made, they will conduct a thorough investigation.

During the course of the investigation, the Compliance Officer or the designated (local) investigator, is responsible for:

- planning the investigation steps,
- conducting interviews (with a view to gathering relevant information on the alleged facts),
- gathering relevant information,
- determining whether the information gathered is sufficient to conclude the investigation, and
- issuing a final report to the Compliance Committee, where relevant.

Additionally, they are also responsible for the communication with the Whistleblower (if not anonymous).

The final report must contain the main conclusions that emerge from the analysis carried out by the Compliance Officer and/or the (local) investigator, as well as a recommendation regarding the course of action.

The Compliance Officer will keep the Compliance Committee of the concerned Company informed about the number of reports made in any given period, the nature and object of the reports. Furthermore, the Compliance Committee's suggestions and/or observations will be taken into consideration for the definition of the course of action, with respect for the principles of confidentiality, impartiality and fairness.

3.2.3 Decision

The outcome of an investigation may show that the alleged breach was substantiated or unsubstantiated. If the breach was substantiated, mitigating and aggravating factors related to the actions of the subject of the investigation, must be taken into account. The assessment is important to determine whether disciplinary measures, legal proceedings or corrective actions must be taken.

The designated Compliance Officers or local investigator need to provide feedback on the decision regarding the report, to the (possible) Whistleblower, within a period not exceeding 3 months from the acknowledgement of receipt.

3.2.4 Consequence

3.2.4.1 Consequences for the Whistleblower

- Unless the Whistleblower acted in bad faith, he/she will not be subject to any sort of (threats or attempts to) retaliation measure.

- In the event that the investigation shows that the Whistleblower did not make the report in good faith (e.g., when the reporting contains false and unfounded allegations or is made for the sole purpose of defaming or causing prejudice to others or forgery or impersonation by the Whistleblower), the concerned Company may take appropriate disciplinary or legal measures (e.g. civil or criminal pursuit for defamation).

3.2.4.2 Consequences for the subject of the report

- If the allegation is confirmed, disciplinary measures are generally determined for the subject of the investigation, along with corrective actions to remedy the facts and prevent them from happening again. Disciplinary sanction may vary, depending on the seriousness of the breach, from a warning, suspension, or dismissal (with or without cause), to alerting the authorities of a suspected crime.

It may however be possible that disciplinary actions are not recommended. This being the case, the communication of the result of the investigation to the subject of the investigation will be in the form of guidance or coaching regarding the nature of the breach, the need to avoid its recurrence, and the actions required from the subject in the future.

When appropriate, legal proceedings may also be initiated.

- If the allegation is dismissed due to lack of evidence, corrective actions may also be taken. This can include improvement of processes, policies, controls, training of employees and improvement of internal communications or any other corrective action in order to solve the issue.

4 Protection

If a report was made in good faith, the Whistleblower will not be subject to any sort of (threats or attempts to) retaliation measure which causes or may cause unjustified detriment to the Whistleblower because of the report, such as (without limitation) suspension, lay-off, dismissal, demotion, withholding of promotion, transfer of duties, change of location, reduction in wages, a negative performance assessment, penalty, coercion, intimidation, harassment, discrimination, unfair treatment, harm reputation, blacklisting or any other form of retaliation. Complaints of retaliation are taken very seriously. All such complaints will be reviewed promptly and, where appropriate, investigated.

The measures for protection apply to the Whistleblower as well as those persons who could suffer retaliation in a work-related context by aiding the Whistleblower, e.g. facilitators, third persons connected with the Whistleblower, and legal entities that the Whistleblower owns, works for or is otherwise connected with.

In addition to this Whistleblowing Policy, local legislation may give the Whistleblower further protection in accordance with the applicable scope of application and rules (see Annexes attached).

5 Data protection and privacy

In the handling of a report, the concerned Company will comply with any applicable law on the protection of personal data.

Personal data which are clearly not relevant for the processing of the report will not be collected or, if collected accidentally, will be deleted without undue delay.

The name, job title, contact details and company number (if any) of the Whistleblower and the reported person shall be stored until the offence reported has been prescribed.

If the report is not followed by any disciplinary or legal proceedings, all other personal data relating to the reported concern shall be deleted promptly after the completion of the investigation, unless there is a legal obligation to retain such information. If a disciplinary or legal proceedings is initiated, the personal data relating to the reported concern shall be kept until the conclusion of these proceedings and the period allowed for any recourse, in accordance with national legal and regulatory requirements.

In any event, all documents related to the report (report, minutes of meeting, investigation files, ...) shall be registered and archived by the Compliance Officer on a dedicated and protected file in accordance with data protection rules.

At any time the Whistleblower, as well as the subject of the report, can exercise any of the rights granted under the General Data Protection Regulation (or GDPR), including (without limitation) the rights of access, rectification and erasure of their personal data within the legal limits. More information can be found in the Jan De Nul Group's Privacy Notice ([Privacy Policy | Jan De Nul](#)).

6 Implementation of the Whistleblowing Policy

Implementation by the Companies

This policy is communicated via:	JDN Connect and JDN website. To be communicated both internally and externally.
This policy is implemented by means of:	Communication / publication
Responsibility of implementation of this policy is with:	Management and the Compliance Officers, who will receive the training and resources needed to perform their duties in compliance with this Whistleblowing Policy.
This policy is aligned with:	The EU whistleblowing directive (<i>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</i>), and as implemented in local law, as the case may be.
This policy will be evaluated, reviewed and updated:	Periodically revised when appropriate



Annexes

Annex A: BELGIUM

The law of 28 November 2022 on the protection of Whistleblowers of breaches of Union or national law established within a legal entity in the private sector, as amended from time to time (the '**Belgian Whistleblowing Act**').

Any capitalised terms used in this Annex but not defined herein, shall have the meaning assigned thereto in the Whistleblowing Policy.

MATERIAL SCOPE OF APPLICATION

The material scope of application is determined in article 3 of the Belgian Whistleblowing Act:

- Reports of violations of European or national legislation within the following fields: (a) public procurement, (b) financial services, products and markets, prevention of money laundering and terrorist financing, (c) product safety and compliance, (d) transport safety, (e) environmental protection, (f) radiation protection and nuclear safety, (g) food and feed safety, animal health & welfare, (h) public health, (i) consumer protection, (j) protection of privacy and personal data, and security of network and information systems, (k) **combating tax fraud, and (l) combating social fraud.**
- Reports of violations affecting the financial interests of the EU.
- Reports of violations concerning the internal market.

MEASURES FOR PROTECTION WHISTLEBLOWERS

- According to article 23 of the Belgian Whistleblowing Act, Whistleblowers and other protected persons (i.e. facilitators, third persons connected with the Whistleblower, and legal entities that the Whistleblower owns, works for or is otherwise connected with) are protected against retaliation measures. Belgian law provides a non-exhaustive list of examples of actions that are prohibited: 1° suspension, dismissal or similar measures; 2° demotion or refusal of promotion; 3° transfer of tasks, change of workplace, reduction of salary, change of working hours; 4° refusal of training; 5° negative performance evaluation or reference; 6° imposition or application of disciplinary measures; reprimand or any other sanction, including a financial penalty; 7° coercion, intimidation, harassment or exclusion; 8° discrimination, adverse or unequal treatment; 9° failure to convert a temporary employment contract into an indefinite employment contract, when the employee had a legitimate expectation that he/she would be offered indefinite employment contract; 10° non-renewal or early termination of a temporary employment contract; 11° damage, including damage to the person's reputation, particularly on social media, or financial loss, including loss of turnover and loss of income, 12° blacklisting people, 13° early termination of cancellation of a contract for the supply of goods or services, 14° revocation of a licence or permit and 15° psychiatric or medical referrals.

- The Belgian Whistleblowing Act also provides for specific measures for protection against retaliation:
 - The Whistleblower and any other protected person can submit a substantiated complaint to the federal coordinator, who can then initiate an extra-judicial procedure (article 26 of the Belgian Whistleblowing Act).
 - The Whistleblower will be excluded from liability for reporting or disclosing information that he/she lawfully or unlawfully obtained or had access to, provided he/she had reasonable grounds to believe that the reporting or disclosure was necessary to reveal the breach (article 27 of the Belgian Whistleblowing Act).
 - The Whistleblower and any other protected person may file a claim before the Labour Court if he/she would be the victim of retaliation, if necessary in the form of summary proceedings (article 28 of the Belgian Whistleblowing Act).
 - If the Whistleblower believes that he/she has suffered damage (*'benadeling'*), it is presumed that such damage is the result of the retaliation (article 29 of the Belgian Whistleblowing Act).
 - Nor the Whistleblower, nor any other protected person, may, in legal proceedings (including for defamation, copyright infringement, breach of confidentiality, violation of the of data protection regulations, disclosure of trade secrets, or for claims for damages under private law, public law or collective labour law) in any way be held liable as a result of reports or disclosures pursuant to the Belgian Whistleblowing Act (article 30 of the Belgian Whistleblowing Act).
 - The disclosure of trade secrets is not considered unlawful, in so far as the Whistleblower meets the conditions of the Belgian Whistleblowing Act, and if the report or disclosure falls within the scope of the Belgian Whistleblowing Act (article 31 of the Belgian Whistleblowing Act).
 - The identity of the employee about whom the report is made will be protected during the investigation. The rules protecting the identity of the Whistleblower are also applicable to this person (article 32 of the Belgian Whistleblowing Act).

If the victim of retaliation is an employee, the law provides for the award of a lump-sum allowance, which amounts to 18 to 26 weeks' remuneration (this compensation cannot be cumulated with any compensation awarded under CBA N° 109 for compensation for manifestly unreasonable dismissal). If another person is involved, the compensation corresponds to the damage actually suffered and the victim must prove the extent thereof (article 27 § 2 of the Belgian Whistleblowing Act).

LINK TO COMPETENT AUTHORITIES FOR EXTERNAL REPORTING

The Competent authorities for external reporting are listed in the Royal Decree (*Koninklijk besluit van 22 januari 2023 tot aanduiding van de bevoegde autoriteiten voor de uitvoering van de wet van 28 november 2022 betreffende de bescherming van melders van inbreuken op het Unie- of nationale recht vastgesteld binnen een juridische entiteit in de private sector*): [Moniteur Belge - Belgisch Staatsblad \(fgov.be\)](https://moniteur.belgie.be/moniteur/moniteur-belge-belgisch-staatsblad-fgov-be)