

## PURPOSE POLICY

Vitalo Group's goal is not only to comply with the applicable laws, rules, and regulations of the various countries in which we do business, but also to act responsibly, honestly and ethically in all respects. As a company, we believe in transparency, integrity and recognize the importance of the employees, partners and everyone associated with Vitalo.

That is why it is important that it is possible to report dangerous, immoral, or illegal practices that fall under the responsibility of the employer. This policy is not intended for individual issues such as a conflict between an employee and a supervisor.

This Whistleblower Policy is part of the Vitalo Code of Conduct, and is in line with the regulations, as well as with the protection of those reporting violations, within European or national law.

## SCOPE

This Whistleblower Policy applies to the entire Vitalo Group within the various European countries and has been drawn up to be able to effectively report serious concerns with regard to one or more of the following matters that affect Vitalo Group:

- Felony or misdemeanor
- Violation of applicable laws, regulations and/or international treaties
- Breach of Vitalo Group's contractual obligations
- Violation of the Code of Conduct and/or other policies of Vitalo Group
- Any other form of dishonest or dishonest behavior

The above points are hereinafter referred to as 'misconduct'.

All employees or other persons working for Vitalo Group and any third party who has a reasonable suspicion of misconduct can make use of this Whistleblower Policy.

## TERMS AND CONDITIONS – AGREEMENTS

### 1. Reporting misconduct

In view of the 'open door policy', it should always be the objective to use the normal channels in the first line to make a report, i.e. manager, HR, confidential adviser, or a member of management.

If it is not feasible to use the normal channel, Vitalo Group has set up an internal Whistleblower Channel where anyone can report misconduct to the Ethics Committee. This consists of a representative of each plant within the Vitalo Group, Group HR and Group QSHE & Operations Director.

A report can be made to the Ethics Committee by

- Letter can also be sent anonymously: Ethics Committee – Bruggesteeweg 7 – 8760 Meulebeke
- Mail to send: [ethical@be.vitalo.net](mailto:ethical@be.vitalo.net)
- Written notification via internal mailbox at the local plant

However, within the European Union, the reporting person also has the possibility to report misconduct that falls within the scope of Directive (EU) 2019/1937 to a local competent authority responsible for receiving and investigating whistleblowing reports. This will then be an external report.

A report must be sufficiently detailed and documented and must therefore contain the following information:

- Your name and relationship to Vitalo Group, as well as your contact details (unless you choose to remain anonymous).
- Your role or involvement in the incident mentioned in the report.
- A detailed description of the event or breach you want to report, along with the time, date, and location of any specific incidents or breaches.
- The name and contact details of other people who witnessed, or who have more information.
- Any information you might have about similar previous incidents or breaches relating to the person(s) mentioned in your report.
- Any supporting documents or useful documents in your possession in connection with the report.

The reporters/whistleblowers are free to make a report in the language of their choice. As a reporter of misconduct, you have the right to remain anonymous and confidentiality and/or anonymity will be maintained.

The reporter is hereinafter referred to as a whistleblower.

## **2. Processing a report of misconduct**

### **2.1. Handling of the report**

For each report, it is checked whether the report falls within the scope of the whistleblower policy. If the report does not fall within the scope, it will be refused, and the whistleblower will be asked to contact the relevant department within the Vitalo Group.

In the case of a non-anonymous report, an acknowledgement of receipt will be sent to the whistleblower within seven days of receipt of the report.

### **2.2. Investigation of the report**

If the report is accepted, the Ethics Committee will start an investigation into the content of the report. Within three months of acceptance of the report, the whistleblower will be informed of the status of the investigation.

The whistleblower has the right to be informed of the status of the investigation. However, there is no right to the content of the research.

The Ethics Committee conducting the investigation may contact the reporter to obtain more information and/or evidence about the misconduct. Where necessary to carry out a thorough and confidential investigation, external parties (e.g. external consultants, research agencies, accountancy firms, etc.) may be involved.

### **2.3. Termination of the investigation**

At the end of the investigation, the Ethics Commission draws up a summary report with a description of the investigative measures carried out.

At the end of the investigation, a written explanation of the decision of the investigation, regardless of the outcome, is sent to the whistleblower (for non-anonymous reports).

### **2.4. Confidentiality of the report**

As a whistleblower, the confidentiality of your identity will be guaranteed in accordance with applicable laws and regulations. Your identity will not be disclosed to anyone other than those authorized to receive or follow up on reports without your express consent.

This also applies to all other information from which your identity can be (in)directly deduced. Only if there is a necessary and proportionate obligation, imposed by EU or national law in the context of investigations by national authorities or legal proceedings, can your identity be revealed.

## **2.5. Commitment**

Each report is kept in a register that is always treated confidentially and is only accessible to authorized persons.

In any case, research reports and supporting information will be kept for at least five years after the end of the study.

## **3. Whistleblower protection**

Whistleblowers are protected if they had reasonable grounds to believe that the reported misconduct information was accurate at the time of reporting and that the information fell within the scope of this policy. The whistleblower does not lose his/her protection simply because the report has been found to be false or unfounded.

Third parties and legal entities associated with the whistleblower are protected in the same way if they had reasonable grounds to believe that the whistleblower was covered.

The protection takes effect at the time of reporting the misconduct.

## **4. Misconduct Reporting Channels Abuse**

Any unlawful report or report proven to have been made in bad faith, i.e. deliberately false or misleading accusations, will have consequences, depending on national laws and regulations, disciplinary sanctions and/or legal prosecution.

## **5. Final provisions**

The employer reserves the right to change this policy depending on the needs of the company.

Exceptions to the policy are not common. If an exception is requested, it must always be requested, discussed, and approved.

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