



WHISTLEBLOWER POLICY

OUR COMMITMENT

Our Objective

The objective of this INFRA Group policy is to provide a framework and a method for reporting serious concerns regarding potential irregularities or misconduct in the activities or conduct of the Group and its subsidiaries, which contravene the law and/or our Codes of Conduct, in accordance with applicable national legislation.

Our Vision

INFRA Group adheres to the highest ethical and professional standards, as reflected in its values and its Codes. The Group aims to be seen as an organisation where these standards are fully integrated into the workplace and into the quality of the professional relationships the Group develops between its employees and its business partners. The Group respects international and local laws, rules and regulations in all countries where it operates.

Our Ambition

The Group aims to ensure that it takes appropriate and necessary measures in cases of suspected criminal activity, unethical conduct or other misconduct, whilst at the same time protecting those who report such breaches.

Our Target Group

INFRA Group has introduced a whistleblowing scheme to provide employees, former employees, job applicants, consultants and independent contractors, partners, subcontractors and suppliers with a safe framework and a secure method for reporting serious concerns or suspicions of irregularities or misconduct within the Group.

Our Scope

INFRA Group encourages the reporting of serious concerns and facilitates the whistleblowing procedure in accordance with the EU Whistleblower Directive (2019/1937) on the protection of whistleblowers. This whistleblowing policy must be read in conjunction with the aforementioned Directive and Agreement, as well as INFRA Group's General Code of Conduct.

INFRA Group wishes the provisions of the Directive and of this policy to apply to all controlled companies within the group, both in Belgium and across Europe. To comply with applicable national legislation, INFRA Group has opted for a tailored approach in each country where it operates.

The respective whistleblower protection measures will only be provided in accordance with the applicable local legislation of the claimant.

Revision

This policy may be revised and further improved as European and/or national legislation relating to this European Directive changes and is implemented.

Contact

For further clarification, questions or to report incidents, the following channels may be used:

- A confidential letter may always be sent to the following address: INFRA Group, Whistleblower, Haverheidelaan 10 - 9140 Temse, Belgium.
- A verbal report, by telephone or via another medium for conveying verbal messages or, if the whistleblower requests this within a reasonable timeframe, in person.

INFRA Group's approach is rooted in the United Nations Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the United Nations Global Compact principles, the EU Whistleblower Directive (2019/1937), the INFRA Group General Code of Conduct and the work of the Organisation for Economic Co-operation and Development (OECD).



OUR APPROACH

INFRA Group has established a whistleblowing policy to ensure that all concerns raised in good faith are taken seriously and investigated promptly. The Group takes the necessary measures to support the whistleblower (information, assistance, etc.) and establishes a procedure.

The Group appoints internal officers, based on the nature of the report, who are responsible for the relevant procedure ("Chief People Officers") to ensure the follow-up of reports. The reporting procedures are communicated internally to employees and externally to third parties.

INFRA Group guarantees the confidentiality of the identity of the whistleblower and those involved and complies with the European General Data Protection Regulation ("GDPR").

The Group ensures that whistleblowers who witness actual or potential breaches of Union law in certain matters of public interest and report them are protected against any form of retaliation or reprisal (sanctions, dismissal, intimidation, etc.).

To prevent any form of misconduct, the Group utilises internationally recognised labour standards, codes of conduct and policies, surveys and a network of confidential advisors. Mandatory training on ethics and good governance is provided for employees, and additional training on recognising unconscious bias is provided for our internal recruiters.

The Group will provide feedback on the measures taken within the expected timeframe. INFRA Group continuously monitors compliance with this policy and adopts a zero-tolerance approach to any form of discrimination, harassment or misconduct – whether unethical or business-related.

About whistleblowing

In the context of work-related activities or professional relationships with colleagues, line managers or business partners, and our business operations,

By 'whistleblowing',

we mean the act of reporting actual or suspected misconduct or malpractice by employees, or specific actual or suspected incidents of misconduct or abuse in the workplace or in the Group's activities.

By 'whistleblower',

we mean a person or organisation that has access to information or data and is concerned about serious misconduct or irregularities, and who decides to bring these to the Group's attention.

What to report?

Reports relate to breaches of the rules on public procurement, competition & state aid, financial services, corporation tax, environmental protection, food safety, public products & transport, nuclear matters, consumer protection, privacy & personal data protection, and network & information system security.

Personal work-related grievances or conflicts with colleagues can be reported internally via the Group's complaints mechanism, which is available on the Group's intranet.

How to report?

INFRA Group encourages whistleblowers to report concerns via one of its whistleblowing channels:

- Whistleblowers may submit a written report by post at any time by sending it to the following address: INFRA Group, Whistleblower, Haverheidelaan 10, 9140 Temse, Belgium
- Verbal reports may also be made by telephone or via another medium for conveying verbal messages or, if the whistleblower requests this within a reasonable timeframe, in person.

We advise whistleblowers to:

- Include in their report the background and history of what has happened and why they feel concerned, and,



- After a report has been made, to adopt a discreet and confidential approach, including towards third parties within the Group. This is to facilitate a more efficient and objective handling of the report.

This is a safe way to report concerns or serious suspicions of irregularities or malpractice within the Group.

INFRA Group cannot guarantee the anonymous handling of reports if the whistleblower chooses to report via a work email address.

Protection

The policy protects whistleblowers who provide information in good faith and cooperate with investigations and remedial action.

Protection also applies to reasonable grounds for suspecting an actual or potential breach, or the likelihood of an actual or potential breach, or attempts to conceal a breach.

On the other hand, whistleblowers will not enjoy protection if they know that the report is false or if they have committed a criminal offence to gain access to the disputed information. The whistleblower will then face possible prosecution by the Group company and/or the person who is the subject of the report.

The Group does not tolerate malicious or hateful accusations.

Proportionate and deterrent sanctions will be imposed if the procedure is not followed (retaliation or support).

Confidentiality

It is important to protect the identity of the whistleblower, the details of the breach and the credibility of the handling and content of the report. The identity and details of the whistleblower are protected and kept private.

All information provided by them is kept as confidential as possible; however, in certain circumstances – for example, where information is already in the public domain, where professional advice is being sought, or where a criminal investigation is underway – the Group may be legally obliged to disclose the information provided.

Before disclosing the identity of whistleblowers, INFRA Group will endeavour to contact them and discuss the circumstances.

Investigation

Reported breaches will be investigated immediately in accordance with this INFRA Group whistleblower policy and the applicable laws, regulations and procedures.

When conducting an investigation, the Group will endeavour to carry out the investigation in an objective, thorough and efficient manner: assessing the seriousness of the reported matter, the reliability of the information and the likelihood of the violation being proven, and handling the issues raised in a professional and effective manner.

The results of the investigation will be reviewed once a year by the management of INFRA Group and the INFRA Group Audit Committee. The report and conclusions of the completed investigation will be communicated to the whistleblower and the report closed.

Reporting procedure

- Acknowledgement of receipt within 14 working days: within 14 working days of receiving the email or letter, an acknowledgement of receipt will be sent to the whistleblowers.
- The Group ensures that an authorised, impartial person or department follows up on reports;
- Feedback within 3 months on the follow-up to the report: INFRA Group guarantees that whistleblowers who have submitted a report will receive feedback within 3 months of the date of confirmation of receipt of the report or, if no confirmation of the report is sent, within 3 months of the expiry of the 14-day period following the report, regarding what action has been taken and the status of the report.



Data protection and document retention

Data relating to the whistleblower and/or persons involved in the investigation shall be recorded and/or retained and destroyed in accordance with applicable laws and regulations, policies and procedures, including data protection and privacy restrictions.

The data is processed in accordance with data protection legislation, including the European General Data Protection Regulation ("GDPR") and INFRA Group's data protection policy.

Investigation documents and other supporting information are retained and archived until the report has become time-barred and/or the whistleblower's employment contract has been terminated. To ensure that INFRA Group has all the necessary information to address any future concerns or issues relating to an investigation, the retention period may be longer than required by local legislation.

Special provisions

Reports received outside the European Union or concerning matters not relating to Group entities established in any of the European countries are automatically excluded from the scope of this policy.

However, such reports may follow the same procedure by analogy without this creating any rights for the whistleblower concerned as described in the EU Directive.

