

## Whistle blowing - procedure

DI-PR-2000E

2

5/02/2024

### 1 Goal

This Whistleblower Policy aims to provide both internal employees and third parties who, in a work-related context, become aware of violations of European Union law or violations added to the scope of the Belgian Whistleblower Law by the Belgian legislator (see the list under Article 4), the opportunity to report such violations (hereinafter: the reporter) without fear of retaliation. Establish an internal reporting channel for this purpose. Anyone wishing to make a report within the scope of the Whistleblower Law will initially use the internal reporting channels.

### 2 Scope

Who can report: any person who, in the context of an employment relationship, obtained information about violations, e.g., a (former) employee, applicant, volunteer, intern, or self-employed person working for the company, shareholders, directors, as well as someone working under the supervision and direction of (sub)contractors and suppliers, etc. This procedure also applies to facilitators and third parties connected to the reporter who may be subject to reprisals in a work-related context.

### 3 Definitions

**Violation:** acts or omissions that are unlawful and undermine the purpose or application of the rules related to Union actions and policy areas within the material scope mentioned in Article 4.

**Information about violations:** information, including reasonable suspicions, about actual or potential violations that have occurred or are likely to occur where the reporter works or has worked, or with which the reporter has come into contact in the course of their work, as well as attempts to conceal such violations.

**Report:** the provision of information about violations orally or in writing.

**Internal report:** the written communication of information about violations through the internal reporting channel.

**External report:** the oral or written communication of information about violations to the competent authorities.

**Disclosure:** the oral or written public communication of information about violations.

**Reporter:** a natural person who reports information about violations (internally, externally, or publicly) in the context of their work-related activities.

**Party involved:** a natural or legal person mentioned in the (internal, external, or public) report or in the disclosure as the person to whom the violations are attributed.

**Facilitator:** a natural person who assists a reporter in the reporting process in a work-related context, and whose assistance must be confidential.

**Reprisal:** a direct or indirect act or omission that occurs in a work-related context following an internal or external report or disclosure and leads to unjustified harm to the reporter (or to facilitators or third parties connected to the reporter).

**Follow-up:** action by the reporting manager or a competent authority to verify the accuracy of the claims made in the report and address the reported violation if necessary.

**Feedback:** providing the reporter with information about the planned or taken measures as follow-up and the reasons for that follow-up.

**Empowered authority:** the Belgian authority designated to receive reports in accordance with Article 4 of this policy, provide feedback to reporters, and ensure follow-up.

**Work-related context:** current or past work activities through which, regardless of the nature of those activities, individuals can obtain information about violations and may face reprisals if they were to report such information.

**Federal coordinator:** the authority responsible for coordinating external reports for the private sector in accordance with Section 4 Chapter 4 of the Whistleblower Law, namely the Federal Ombudsman as referred to in the law of March 22, 1995.

**Reporting manager:** the impartial person or service responsible for following up on reports, maintaining communication with the reporter, requesting additional information if necessary, and providing feedback.

#### 4 Procedure

Any person (the reporter) who, in a work-related context within Mulder Natural Foods NV, identifies violations as listed in Articles 4.1, 4.2, 4.3 below can report them, provided that such reporting is done in good faith and the reporter is protected against reprisals. This protection also applies to facilitators and third parties connected to the reporter who may become victims of reprisals in a work-related context.

In good faith, we mean that:

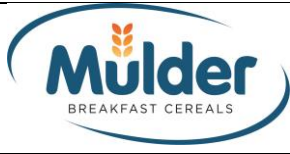
- the reporter had reasonable grounds to believe that the reported information about violations at the time of the report was accurate and that it fell within the scope of this law (assessed in the presence of a person in a similar situation with similar knowledge).
- The reporter is aware that the reported information falls within the scope of the Whistleblower Law. This is assessed in the presence of a person in a similar situation with similar knowledge.
- The reporter reports the information internally or externally.

In accordance with the regulations on the implementation of whistleblower legislation, the following violations are targeted:

##### 4.1 Violations related to the following areas:

- public procurement;
- financial services, products, and markets, prevention of money laundering and terrorist financing;
- product safety and product conformity;
- transportation safety;
- environmental protection;
- radiation protection and nuclear safety;
- food and feed safety, animal health, and animal welfare;
- public health;
- consumer protection;
- protection of personal privacy and personal data and security of networks and information systems;
- combating tax fraud;
- social fraud prevention

##### 4.2 Violations that harm the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union and further explained in relevant Union measures and, if applicable, in national implementing regulations.



## Whistle blowing - procedure

DI-PR-2000E

2

5/02/2024

**4.3** Violations related to the internal market, as referred to in Article 26, paragraph 2, of the Treaty on the Functioning of the European Union, including violations of Union rules on competition and state aid.

Reports in accordance with whistleblower legislation can be made through three channels:

### 1. Internal channel:

Reporters should use the provided internal reporting channels as much as possible. These internal channels aim to detect and remedy violations in the areas outlined above within the organization. A report can be made in writing to [whistleblowing@muldernaturalfoods.be](mailto:whistleblowing@muldernaturalfoods.be) or anonymously via the mailbox at the entrance of the company (Mulder mailbox).

### 2. External channel:

Reporters can also use an external channel set up by the government:

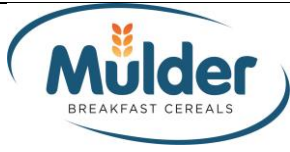
- Federal Public Service Economy, SMEs, Self-Employed, and Energy;
- Federal Public Service Finance;
- Federal Public Service Public Health, Food Chain Safety and Environment;
- Federal Public Service Mobility and Transport;
- Federal Public Service Employment, Labour, and Social Dialogue;
- Programming Public Service Social Integration, Poverty Reduction, Social Economy, and Urban Policy
- Federal Agency for Nuclear Control;
- Federal Agency for Medicines and Health Products;
- Federal Agency for the Safety of the Food Chain;
- Belgian Competition Authority;
- Data Protection Authority;
- Financial Services and Markets Authority;
- National Bank of Belgium;
- College of Supervision on Statutory Auditors;
- Authorities mentioned in Article 85 of the Law of September 18, 2017, on the prevention of money laundering and the financing of terrorism and the limitation of the use of cash;
- National Committee for the security of the supply and distribution of drinking water;
- Belgian Institute for Postal Services and Telecommunications;
- National Institute for Health and Disability Insurance;
- National Institute for the Social Security of the Self-Employed;
- Public Employment Service;
- National Social Security Office;
- Social Intelligence and Investigation Service;
- Autonomous service Coordination Anti-Fraud (CAF);
- Shipping Control

### 3. Press or other forms of disclosure:

When an internal or external report does not lead to appropriate action, there are serious reasons to believe that there is an immediate danger to the public interest, or there is a risk of retaliation or destruction of evidence.

### Sanctions for abuses:

- Employees who knowingly make false reports, with or without the intention to harm, can be sanctioned in accordance with the employment regulations or current legislation.



## Whistle blowing - procedure

DI-PR-2000E

2

5/02/2024

### Processing the report:

- All reports received through the internal reporting point are handled by the internal reporting manager.
- A feedback will be provided in strict confidentiality and secrecy within a maximum of 4 days after the report if the identity of the reporter is known.
- Within 3 months of the report, an action plan will be communicated to the reporter.
- The reporting manager keeps the register of reports and preserves all documents.