

Whistleblower Policy

1 Purpose

Vlaamse Instelling voor Technologisch Onderzoek (Flemish Institute for Technological Research), VITO, with its registered office at Boeretang 200, 2400 Mol (company number 0244.195.916), hereinafter the Organisation, is committed to ethical and transparent practices. It wants to provide employees with a safe and confidential way to report actual or suspected violations of the laws and regulations mentioned in point 2.2 of this policy, under the conditions set out below.

Employees are usually the first to notice when something goes wrong within the organisation. However, fear of retaliation or negative repercussions may prevent them from reporting their concerns or suspicions.

This fear may result in the Organisation remaining unaware of potential violations, thereby hindering any timely or appropriate response. This could also compromise the interests of the Organisation, which strives to uphold high standards of good governance and professional ethics.

The objective of this policy is to mitigate such risks by providing a framework that encourages all employees and contracted parties to report suspected violations, unlawful acts, or unethical conduct related to the Organisation, without fear of reprisal.

This policy was established pursuant to the Government Decree of 7 December 2018 concerning the protection of individuals reporting violations of Union or national legislation within the Flemish Government and its institutions, and in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of whistleblowers.

This policy aims to:

- provide a channel for reporting possible or actual violations in a confidential manner, including the option to remain anonymous;
- provide protection to persons reporting a violation or assisting the whistleblower;
- establish the procedure to be followed by the whistleblower.

The policy can be found on the VITO website (under 'About VITO' – Corporate Governance) and on the Channel V intranet (under Personnel & Organisation – Rules and Regulations). It may be revised or updated as required. Notifications are sent out whenever changes are made.

The policy allows, but does not replace, direct dialogue and communication outside the established reporting process. The Organisation wishes to emphasise that employees with concerns or suspicions may at any time contact their superiors, the Personnel and Organisation Department, or the Confidential Advisors.

2 Scope of application

2.1 Who is covered by this policy?

This policy applies to the following persons:

- individuals currently or previously employed by the Organisation under an employment contract;
- current and former employees who are not employed by the Organisation under an employment contract;
- candidates who are or were involved in a recruitment process within the Organisation;
- persons who collaborate or have collaborated with the Organisation on a self-employed basis, as well as candidates for self-employed collaboration in the context of pre-contractual negotiations;
- volunteers and interns (paid or unpaid);
- shareholders and members of the Organisation's administrative, management or supervisory body (including non-executive members);
- any person who works or has worked under the supervision and direction of contractors, subcontractors and/or suppliers of the Organisation;
- anyone who has information about violations within the Organisation in the area of financial services, products and markets, even outside a work-related context.

2.2 What types of violations can be reported?

All violations of legislation and regulations applicable in Flanders may be reported through whistleblowing. These are acts or omissions that are unlawful or undermine the purpose or application of regulations.

3 The report

3.1 Purpose of the report

Any violation relating to the areas referred to in point 2.2, as well as any information concerning such violations, including reasonable suspicion of actual or potential violations that have occurred or are likely to occur within the Organisation, and any attempts to conceal such violations, may be reported in writing or verbally through one of the channels referred to in point 4.

3.2 The conditions for reporting and protection

To qualify for protection, the Directive requires that, at the time of reporting, the whistleblower has reasonable grounds to believe that the reported matters are true and fall within its scope.

VITO relies on the general legal framework for protection and sanctions but recognises that an employee may not always be able to determine whether the issue they wish to raise falls under the scope of Union law, and that mistakes may therefore occur.

4 Reporting channels

Any person covered by this policy who has information about actual or suspected violations referred to in point 2.2 is encouraged to report it to the Organisation as soon as possible, in good faith and in line with the principles set out in point 3.2.

4.1 Internal reporting channels

4.1.1 Who can use the internal reporting channel?

The internal reporting channels set up by the Organisation and described in point 4.1.2 of this policy are only open to employees of the Organisation.

4.1.2 What channels are available?

A violation can be reported via one of the following channels:

- Online via VITO's whistleblower tool: vito.sdwhistle.com
- By post
 - Human Capital Manager, Boeretang 200, 2400 Mol
 - Diversity & Inclusion Officer, Boeretang 200, 2400 Mol
- By phone
 - Human Capital Manager: +32 14 33 55 76
 - Diversity & Inclusion Officer: +32 14 33 55 72
- During a face-to-face meeting

The report should preferably be submitted in Dutch or English. Any report submitted in another language will first need to be translated, as this may affect the accuracy of the report's content.

It is also possible to request a personal meeting with the reporting officer as mentioned below in point 4.1.4 of this policy.

Each of the above channels is managed in a confidential and secure manner, ensuring the confidentiality of the identity of the whistleblower and any third parties mentioned in the report. Access to the channels is strictly limited to employees who are authorised based on their responsibilities and/or powers.

4.1.3 How does the reporting process work?

A report should include a brief description of the reasonable suspicions concerning a committed or potential violation in one of the areas referred to in Article 2.2, which has occurred or is very likely to occur, as well as any attempts to conceal such violations.

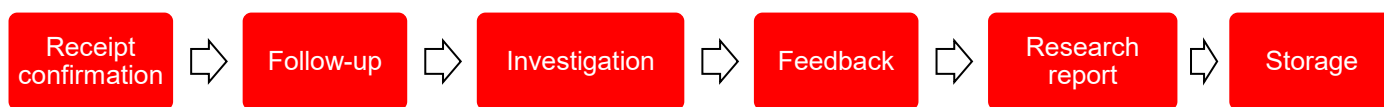
The report can also be made anonymously in the following manner:

- Reporting via the VITO whistleblower tool using an anonymous email address: vito.sdwhistle.com
- Drafting a non-handwritten letter that is sent in a manner ensuring no connection can be made to the identity or residence of the whistleblower, while providing a way to be contacted anonymously for any follow-up.

The report must be sufficiently detailed and supported by documentation, and should include the following information where known:

- a detailed description of the events and how they came to the attention of the whistleblower;
- the date and location of the event;
- the names and positions of the persons involved, or information that enables their identification;
- the names of other persons, if applicable, who can confirm the reported events;
- when filing a report, the name of the person filing the report (this information is not requested when an anonymous report is filed); and
- any additional information or elements that may assist the investigation team in verifying the events.

4.1.4 What happens after the report is filed?



1-Receipt confirmation

The person submitting the report will receive confirmation of receipt within 7 days of filing the report. A file number will also be provided for the purpose of following up on the file.

2-Follow-up

Follow-up refers to any action taken by the recipient of a report to verify the accuracy of the allegations and, where necessary, to address the reported violation. This may include measures such as a preliminary internal assessment, a formal investigation, prosecution, recovery of funds, or termination of the procedure.

The reporting officer follows up on reports, maintains communication with the reporter, requests additional information if needed, provides feedback to the whistleblower, and receives any new reports.

3-Investigation

The report is investigated promptly and thoroughly in accordance with this policy. All investigations are conducted thoroughly, with due regard for the principles of confidentiality, impartiality and fairness towards all persons involved. If necessary, the reporting officer puts together an investigation team. The investigation team is granted authority in accordance with existing procedures and policies within the organisation.

Persons involved in the (potential) violations reported by the whistleblower are excluded from the investigation team and may not take part in assessing the report or deciding on the actions to be taken in response to it.

Conflicts of interest are reported to the Board of Directors if the management/executive committee is implicated in the report. If the Board of Directors appears to be involved, the Chair of the Board of Directors will take the necessary steps and, if necessary, inform the Minister responsible for VITO or his cabinet.

The reporting officer can decide whether or not to investigate a report after consulting with management within the organisation.

4-Feedback

The reporting officer provides the whistleblower with appropriate feedback within a reasonable timeframe, and no later than three months from the date the report was acknowledged. This feedback contains information for the whistleblower about the measures planned and/or taken and the reasons for these measures. He/she informs the whistleblower via the chosen internal reporting channel.

5-Investigation report

After completion of the investigation, the investigation team draws up a summary report describing the investigative measures taken. An edited, non-confidential and anonymised version of this overview report may be shared outside the investigation team with local or executive management on a need-to-know basis only, in order to reach a final decision.

A member of the investigation team draws up a final report describing the facts and the final decision:

- i. If the (potential) violation is confirmed, appropriate actions will be determined to counteract the violation and protect the Organisation; or
- ii. If the investigation reveals that there is insufficient or no evidence of the (possible) violation, no further action is taken.

The whistleblower is informed about the completion of the report and the decision taken via the chosen internal reporting channel.

4.1.5 The reporting officer

The Organisation has entrusted the follow-up of internal reports to the Human Capital Manager (as the authorised person) and has also delegated this task to the Diversity & Inclusion Officer.

4.1.6 Registration of reports

The Organisation keeps a register of all reports received, in accordance with the confidentiality measures set out in section 5.1 of this policy.

These reports and the associated information are retained for as long as the contractual relationship between the whistleblower and the Organisation remains in force.

If, with the whistleblower's consent, a telephone line with call recording is used to make a report, the Organisation records the verbal report as follows:

- by recording the conversation in a durable and retrievable form; or
- by preparing a complete and accurate written record of the conversation, drawn up by the reporting officer. The whistleblower will be given the opportunity to check, correct and sign off on this written record.

If a telephone line without call recording is used to make the report, the Organisation documents the verbal report as an accurate transcript of the conversation, prepared by the staff member responsible for handling the report. The whistleblower is given the opportunity to check, correct and sign off on this report.

In the event of a personal meeting with the reporting officer, provided that the whistleblower agrees, a complete and accurate record of the meeting is kept in a durable and retrievable form. The Organisation has the right to record the conversation as follows:

- by recording conversations in a durable and retrievable form;
- by keeping an accurate record of the conversation. The whistleblower is given the opportunity to check, correct and sign off on this report.

4.2 External reporting channel

Whistleblowers may use the external reporting channel organised by the Flemish Ombudsman Service if they consider it more appropriate.

The Flemish Ombudsman Service is responsible for receiving external reports, assessing their admissibility, and forwarding them to the competent authority for investigation, depending on the subject of the report.

This authority may be, for example, the FPS Policy and Support (for government contracts), the Financial Services and Markets Authority (FSMA), the National Bank of Belgium (NBB) or the Supervisory Board of Company Auditors (for financial services, products and markets), the FPS Economy (for consumer protection), or the Data Protection Authority (for privacy and personal data protection), among others.

In exceptional cases, the Flemish Ombudsman Service may also conduct a thorough investigation.

The contact details for the Flemish Ombudsman Service are as follows:

Address: Vlaamse Ombudsdienst, Rue de Louvain 86, 1000 Brussels, Belgium

Email: klokkenluiden@vlaamseombudsdienst.be

Phone: +32 2 552 48 48

5 Protective measures

The Organisation undertakes to make every effort to provide appropriate and effective protection to persons covered by this policy, insofar as the report meets the conditions of the decree, in particular by taking the following measures:

5.1 Confidentiality guarantee

The Organisation guarantees that it will take the necessary measures to ensure that employees and other persons covered by this policy can report incidents to the Organisation in complete confidence.

The Organisation undertakes to take the necessary measures to ensure that the identity of the whistleblower cannot be disclosed to persons other than the employees authorised to receive or follow up on reports without the whistleblower's free and express consent.

This also applies to any information from which the identity of the whistleblower can be directly or indirectly deduced.

Notwithstanding the previous paragraph, the identity of the person who reported the violation may be disclosed when necessary and proportionate under specific legislation, particularly during an investigation by national authorities or legal proceedings, in order to protect the rights of defence of the person concerned.

In such cases, the whistleblower will be informed of the disclosure of their identity beforehand, unless doing so would jeopardise ongoing investigations or legal proceedings. This applies, for example, if the whistleblower is a key witness in court or in cases of unjustified or unlawful reports, to protect the rights of defence of the person concerned.

5.2 Protection against reprisals

Any form of reprisal against the persons referred to in Article 2.1 who are protected under this policy, including threats or attempts of reprisal, is strictly prohibited.

6 Processing of personal data

Within the framework of the internal reporting procedure, the Organisation is deemed responsible for processing personal data.

Any processing of personal data under this policy is conducted in accordance with applicable data protection laws, including the European General Data Protection Regulation (GDPR).

The following personal data may be processed in connection with a report: the name, position, employment start date, contact details, and email address of the whistleblower and any persons involved in the violation, as well as all identified or identifiable information provided by the whistleblower and collected during the internal investigation. This data processing is conducted in compliance with a legal obligation and/or the legitimate interests of the Organisation, particularly when the internal reporting channel goes beyond legal requirements, such as detecting violations and ensuring the Organisation's security and ethical conduct.

Personal data that is clearly not relevant to the processing of a report will not be collected or, if collected, will be deleted as soon as possible. This data will be retained until the reported violation is time-barred and, in any case, for a maximum period of five years from the date of the report.

The whistleblower's identity may only be disclosed with their explicit consent. All other data also remains strictly confidential and is shared only on a strict need-to-know basis.

All individuals whose personal data is processed in the context of violation reports have the right to access and obtain a copy of their data, the right to rectification, the right to erasure, the right to object, and the right to lodge a complaint with the supervisory authority, in accordance with applicable law. However, these rights may be restricted in order to protect the rights and freedoms of others, particularly the whistleblower's right to confidentiality and the Organisation's right to properly follow up on the report.

For more information on the processing of personal data, please refer to the HR Privacy Notices for employees, applicants, independent contractors, and temporary workers, as well as the HR Privacy Policy available on the Organisation's intranet (Channel V – HR – Rules and Regulations).

7 Entry into force

This policy will take effect on 1 August 2023 and remain in force indefinitely.

The Organisation reserves the right to amend this policy at any time, following consultation with the trade unions, including but not limited to changes in relevant regulations or operational requirements.