Policy for the protection of whistleblowers

Version 2.0
2023/11/14

COLRUYTGROUP

1. Introduction

Belgian legislation fully adopted, and expanded, the European directive from European legislation (European Directive 2019/1937).
The legislation aims to encourage and facilitate reports of misconduct, fraud, corruption, money laundering, terrorist financing, etc., while protecting the whistleblower and those around them from any negative consequences of reporting irregularities or misconduct.
Irregularities or misconduct are reported on the level of Colruyt Group. Colruyt Group is understood to mean all legal entities affiliated with Colruyt Group NV, whose registered office is established in 1500 Halle, Edingensesteenweg 196, VAT BE 0400.378.485, within the meaning of article 1:20 of the Belgian Companies and Associations Code belong.

2. What irregularities or misconduct and who can report them?

2.1. What kind of irregularities or misconduct are in scope for the whistleblower?

- Protection of privacy and personal data, and security of network and information systems breaches;
- Public health breaches;
- Food and feed safety, animal health and welfare breaches;
- Consumer protection breaches;
- Public procurement breaches;
- Financial services, products and market breaches (incl. money laundering and terrorist financing);
- Product safety and compliance breaches;
- Transport safety and security breaches;
- Protection of the environment breaches;
- Radiation protection and nuclear safety breaches;
- (BE) Tax fraud breaches;
- (BE) Social fraud breaches.

At the time of reporting, the whistleblower must have reasonable grounds to believe that the information is correct.

2.2. Who can report irregularities or misconduct?

You can only be recognised by law as a whistleblower if the report of irregularities or misconduct is based on information obtained in a '**work-related context'**. This concept is interpreted very broadly.

- Internal and external staff with a temporary or permanent contract, or ex-workers (internal or external) of an entity of Colruyt Group
- Volunteers, trainees, internships (both current and former workers)
- Suppliers (both current and former)
- Consultants (both current and former)
- Shareholders, managers, board (both current and former)
- People who help/support a whistleblower to report irregularities or misconduct (colleagues, family, etc.)
- Third parties and legal entities linked to the whistleblower
- Trade union representatives
- Etc.

!! IMPORTANT: for reports of breaches regarding financial services, products and markets and preventing money laundering and terrorist financing, any person can report irregularities or misconduct, regardless of whether the whistleblower obtained the information in a work-related context.

3. How can you report irregularities or misconduct?

3.1. Internal report via the Colruyt Group website

The whistleblower can report irregularities or misconduct laid down in the law on the protection of whistleblowers via the contact page of the Colruyt Group website, or by phone. The link to the platform and call centre are available in every language and for every region on all Colruyt Group websites. Colruyt Group uses an external application or call centre for this which operates completely independently. They register/record the report and pass it on to Colruyt Group for investigation.

A list of irregularities or misconduct is provided in the context of the law on the protection of whistleblowers offered to help the whistleblower. A combination of questions helps/supports the whistleblower to structure the report. Some characteristics of the tool:

- The whistleblower can choose whether to disclose their identity. They can disclose their identity or choose to remain wholly or partly anonymous. If partial anonymity is chosen, only the external

channel knows the whistleblower's identity and contact details but they are not disclosed to Colruyt Group. This allows the whistleblower to follow the report more easily because updates are sent to the whistleblower's mailbox.

- The whistleblower can also use this tool to make anonymous reports and communicate with the investigators about the content of the report, without disclosing their identity.
- This information is temporarily stored in a secure tool. The information based on a specific report is only accessible to the people who need this info for further investigation and follow-up of the report.
- Any communication with the investigator is always through this secure tool. An anonymous whistleblower receives a code that provides access to all communications about the message. The whistleblower can also use it to upload data (including photographs, files, etc.) and to exchange information with the investigator. This external tool guarantees that this information is always in a close, secure and protected system.

Report and investigation process

The whistleblower always receives confirmation of the report within seven calendar days, with a short explanation of the following steps and/or whether the report is accepted within the scope of the law.
If the report falls within the scope of the law on the protection of whistleblowers, an investigation is launched. This investigation is led and followed up by the Risk & Compliance Officer, who also keeps the whistleblower in the loop, and who acts independently.
An internal auditor is appointed for every investigation. The auditor talks to all people, in the organisation, who can help with the investigation. During the investigation, a dialogue can be started with the whistleblower to expedite further investigation. Several people may be appointed to investigate.
The protection of the whistleblower's identity remains key by only giving the investigators access to information that is strictly necessary for their investigation. At the latest within three months after the report, the whistleblower receives feedback on the results of the investigation following their report.

3.2. External report

A whistleblower may also decide to report irregularities or misconduct directly to an external whistleblower channel (as stated in the Royal Decree of 22/01/2023 designating the competent authorities for the implementation of the law of 28 November 2022 on the protection of reporters of infringements of Union or national law established within a legal entity in the private sector), more specifically when:

- The internal whistleblower channels are not available or do not function adequately;

- There is no appropriate follow-up after internal reports; or,
- The whistleblower has founded reasons to believe they will be the victim of reprisals or that the authority is in a better position to take effective measures.

3.3. Public disclosure

This is only permitted if:

- Internal and external reports remain untreated and no appropriate action is taken;
- The whistleblower has reasonable grounds to believe that the breach poses an imminent and clear risk to the public interest; or,
- in the case of external reporting there is a risk of reprisals, or the breach is unlikely to be effectively remedied, due to special circumstances.

4. Protection of the whistleblower

The identity of the whistleblower who makes a report in good faith remains strictly confidential. Their identity, but also the information from which their identity can be deduced, can only be disclosed to persons other than those authorised to receive, investigate and follow up the report in a very limited number of legal cases:

- When the whistleblower gives their free and explicit permission to do so; or,
- Based on an obligation, arising from special legislation following an investigation by national authorities or legal proceedings (among others, to guarantee the person in question's rights of defence).

Colruyt Group guarantees that it will not treat whistleblowers adversely or take any adverse action as a result of reports made in good faith.

A person who reports irregularities or misconduct in good faith cannot be prosecuted under civil, criminal or disciplinary law because of the report (or disclosure) about (possible) breaches. Nor can any professional penalty be pronounced as a result of such report in this situation. Whistleblowers cannot be held liable for acquiring or accessing the information reported (or disclosed) unless such acquisition or access constituted a criminal offence in itself.
Retaliation, suspension, dismissal, demotion (or withholding of promotion), non-renewal of contracts,

withholding training, actual retaliation, threats, discrimination and/or other forms of unfair treatment towards the whistleblower as a result of reported irregularities or misconduct (or disclosure), will always be considered a serious breach of these principles.

The whistleblower may not abuse the whistleblower procedure by making malicious, frivolous or dishonest reports (= e.g. by deliberately and knowingly giving false or misleading information).

If the conducted investigation reveals that false or misleading information was reported intentionally and knowingly, the whistleblower is **not entitled** to protection and appropriate sanctions may be imposed (= including those specified in labour regulations or in other applicable legislation). In addition, any person who suffers damage as a result of such reports (or disclosures) is entitled to seek damages.

5. Monitoring and reporting

Risk & Compliance will report the results of the investigations in accordance with its usual reporting lines, to the Management Committee, without revealing the whistleblower's identity. It will ensure that the information, brought through the whistleblower, is also effectively investigated and that, if relevant, the necessary measures are taken to end the irregularities or misconduct.
Risk & Compliance is also responsible for documenting reported irregularities or misconduct and ensures that the principles specified in this policy are followed.
To prove the effectiveness of the whistleblower policy, Risk & Compliance keeps a register of the entity concerned, in which reports of breaches are kept. This register does not record the identity data of the parties involved, but does indicate what action was taken and why.