

WHISTLEBLOWING PROCEDURE VINCI ENERGIES BELGIUM

What is a reporting procedure (whistleblowing procedure)?

A procedure set up by an organisation that allows individuals to report certain irregular facts related to a professional context.

VINCI Energies Belgium and its various subsidiaries have implemented the whistleblowing procedure¹ described in the present document for their Employees² and stakeholders³.

What can the report be about?

You can report an unlawful act or omission (or another potential breach where it is very likely to occur) concerning the following domains:

- Public procurement;
- Financial services, products and markets, prevention of money laundering and terrorist financing;
- Product safety and compliance;
- Transport safety ;
- Protection of the environment;
- Radiation protection and nuclear safety;
- Food and feed safety, animal health and welfare;
- Public health;
- Consumer protection;
- Protection of privacy and personal data, and security of network and information systems;
- Tax fraud;
- Social fraud;
- Breaches relating to the European Union's internal market such as breaches of Union competition and State aid rules: anti-competitive behaviour and agreements, abuse of dominant position, ...;
- Breaches affecting the financial interests of the Union;

except for reports related to psychosocial harassment (bullying and unwanted sexual behaviour), which must be made in accordance with the procedure for psychosocial risks included in your employment regulations.

¹ A whistleblowing procedure was introduced in March 2022, this procedure has been updated. This document describes the current procedure.

² "Employees" means current employees, future or former employees, volunteers, trainees, persons belonging to the administrative, management or supervisory body, shareholders, "their Employees" means the Employees of VINCI Energies Belgium itself as well as those of its subsidiaries (listed in Annex 1).

³ "Stakeholders" means Employees of a customer, partner, subcontractor or supplier, independent service providers.

You can also report a violation of VINCI's Policy⁴ in the following areas:

- Human rights (*child labour, discrimination, ...*)
- Environment (*pollution, asbestos, nuclear energy, ...*)
- Business ethics (*conflicts of interest, fraud, ...*)
- Health and safety (*difficult working conditions, risk situations for employees,...*)

Which conditions must you comply with when reporting?

- Have reasonable grounds to believe that the reported information on infringements is accurate and that it falls within the scope of this procedure,
- Being in good faith (being truthful) - deliberately stating false or misleading information can lead to criminal charges.

To whom and how do you make a report?

- 1) To the lawyer(s) of the VEB company at stake (see list attached) during her/his absence or in case of conflict of interest,
- 2) To Anne-Pascale Koeune, General Counsel of VINCI Energies Belgium (at the address anne-pascale.koeune@vinci-energies.com) during her absence or in case of conflict of interest,
- 3) To Edwin Samyn, CFO of VINCI Energies Belgium (at the address: edwin.samyn@vinci-energies.com)
- 4) As a last resort, via the VINCI Integrity portal (<https://www.vinci-integrity.com/>) or directly to the Group's Chief Ethics and Vigilance officer.
- 5) Finally, if you opt for external reporting, to one of the competent federal authorities (<https://www.ejustice.just.fgov.be/eli/bsluit/2023/01/22/2023040158/justel>) or to the federal ombudsman (<https://www.federaalombudsman.be/en/centre-for-integrity/whistleblowers>).

The report is made verbally or in writing (by post - please indicate "strictly confidential" on the envelop).

The lawyer / Anne-Pascale Koeune / Edwin Samyn will then handle the report as described below.

Which information do you provide in your report?

- The name, address, position and contact details of the whistleblower (except for an anonymous report);
- The whistleblower's relationship with the company (employee, supplier ...);
- The date of the report;
- The scope of the breach;
- A detailed description of the (alleged) breach, such as

⁴ Manifesto, Code of ethics and conduct, Anti-corruption Code of conduct, VINCI's guide on Human rights, Essential and fundamental actions concerning occupational health and safety.
(see under "Ethics and Vigilance" at <https://www.vinci.net/appli/toolbox.nsf/en/index.htm>)

- a description of the (alleged) breach possibly with annexes (documentation or supporting documents);
- the identification of the possible data subject(s) or departments of the company;
- where and when the breach occurred;
- how and when the reporting person noticed the breach or was informed;
- the impact of the breach (for the company, for the public interest, ...);
- and any other relevant information concerning the (alleged) infringement

For this, it is best to use the whistleblower report form, available to our Employees on MyView and to any stakeholder on VINCI Energies Belgium website.

Is the reporting person (whistleblower) protected?

A whistleblower acting in good faith is protected:

- Although he would have given up his identity when reporting, the whistleblower is guaranteed strict confidentiality of his identity; in fact, the recipient is obliged to treat this report further anonymously and confidentially.
- A whistleblower acting in good faith is protected from reprisals (he may not be fired, penalised or discriminated against because of his report), even if this is more difficult to guarantee for anonymous whistleblowers.

How will the report be handled?

- 1) Receipt of the report will be acknowledged in writing within 7 days of receipt (provided that the whistleblower has reported an address).
- 2) The admissibility of the report will be checked within a reasonable time (1 month approximately):
 - does the whistleblower comply with the conditions of this reporting procedure?
 - does the report fall within the scope of this whistleblowing procedure?If the report is inadmissible, the whistleblower will be informed.
- 3) If the report is **admissible**, it will be managed in the following way:
 - inform the whistleblower;
 - handle the report with the support of relevant services, internal and external experts,
 - collect facts, information and evidence documents possibly after requesting additional information from the whistleblower;
 - take appropriate action;
 - inform the whistleblower about the follow-up of the report within three months.

Confidentiality

In all steps of the whistleblowing procedure:

- The identity of the whistleblower, the persons targeted in connection with the report and the information collected about the report will be kept strictly confidential!
- The identity of the whistleblower, the facts that are the subject of the report and the identity of the persons targeted will only be communicated if such communication is necessary to verify or process the report.

Reporting

Reporting allows the following statistics to be consolidated for each of the four areas concerned (human rights, environment, business ethics, health and safety):

- Number of reports received;
- Number of admissible reports (see admissibility conditions above);
- Number of inadmissible reports.

Each lawyer(s) and then Anne-Pascale Koeune (General Counsel VINCI Energies Belgium) prepare a fully anonymised report on a quarterly basis, to forward the information to the "pôle", which then forwards the information to the Division.

VINCI Energies Europe North West Division organises its perimeter reporting and sends it to VINCI Energies' General Management quarterly, which then communicates it to VINCI's Ethics and Vigilance Directorate.

Processing personal data and your rights

The employer (= company of the VINCI Energies Belgium group to whom the report is made) is the data controller of the personal data processed under this whistleblowing procedure. This implies that both the whistleblower and the data subject can approach the employer to exercise their rights of information, access, rectification, portability and deletion of data, taking into account the following limitations:

- The person concerned (object of the reported breach) has no right to access the identity of the whistleblower or that of third parties (or elements that could enable their identification), except with their consent or in case of a false report or defamatory allegation by the whistleblower or false testimony by a third party.
- The whistleblower is not entitled to access the personal data of the accused, nor those of a third party, unless, after investigation, it appears that the accused wrongfully suspected the whistleblower (e.g. claiming that the whistleblower himself was involved in malpractices he reported) or when third parties act in bad faith (e.g. false testimony).
- Their personal data will not be deleted while internal and/or external (police/judicial/administrative) investigations are ongoing.

During the reporting procedure, in addition to the facts, the name, position and contact details of the whistleblower and of the accused will be processed. The processing of this personal data is necessary under the Act of 28 November 2022 on the protection of whistleblowers of breaches of Union or national law established within a legal entity in the private sector (art. 6, §1, c) AVG). The transfer of a report to a processor (a service provider such as a cloud storage provider or tool to manage reports) may be done on the basis of the employer's legitimate interests to process this data efficiently for the purpose of report management, ensuring anonymity, access management, etc. (art. 6, §1, f) AVG). If you make a report by voice recording, this will be done on the basis of your consent (art. 6, §1, a) AVG).

You can always contact us at the e-mail address anne-pascale.koeune@vinci-energies.com if you have further questions regarding the safeguards taken to protect your personal data and regarding the processing of your personal data within the framework of the whistleblowing procedure or to request your right of access to, correction or portability of data or deletion of your personal data insofar as the exercise of the rights falls within the legal conditions.

If, after contacting the employer, you still wish to lodge a complaint regarding the processing of your personal data, you may contact the competent supervisory authority, in particular the Data Protection Authority.

Retention period

Personal data processed under the whistleblowing procedure will not be kept longer than necessary for internal and/or external (police/judicial/administrative) investigations.

Sanctions

Reported breaches may give rise, for the person who committed them, to sanctions (including a warning, dismissal for urgent reasons), as defined, inter alia, in the labour regulations or contract of employment.

In addition to these labour law sanctions, depending on the nature of the breach and the applicable law, the person concerned or the whistleblower in bad faith may incur (additional) sanctions, such as criminal sanctions and damages.

Cooperation management

For the purpose of properly embedding this whistleblowing procedure, management will undertake the following activity:

- Ensure that this arrangement is in place and known to all staff;
- Take all reports very seriously, take timely action and ensure confidentiality and diligence.

Annex 1: person to whom the report is made

Annex 2: report form