



Whistleblower policy

OUR COMMITMENT

Our Purpose

The purpose of this BESIX Group's policy is to provide a framework and a method for reporting serious concerns regarding possible irregularities or misconduct in the business of the Group and its subsidiaries, or actions that are in violation of the law and/or our Codes of conduct, in compliance with applicable national legislation.

Our vision

BESIX Group adheres to the highest ethical and professional standards, as reflected in its values and its Codes. The Group wants to be seen as an organization where these standards are fully integrated into the workplace and into the quality of the professional relationships that the Group develops between its staff members and its business partners. The Group respects international and local laws, rules and regulations in all countries in which we operate.

Our Ambition

The Group is committed to ensuring that it takes appropriate and necessary action in cases of suspected criminal activity, unethical behaviour or other misconduct, while protecting those who report such violations.

Our Target

BESIX Group has implemented a whistleblower policy to provide a safe framework and a method to enable workers, former workers, applicants, consultants and independent contractors, business partners, subcontractors and suppliers, to report serious concerns or suspicions of irregularities or misconduct within the Group.

Our Scope

BESIX Group encourages reporting any serious concerns and facilitates whistleblowing procedure according to the EU Whistleblower directive (2019/1937) and the collective labour agreement in the BESIX Group European Works Council on the protection of whistleblowers. This whistleblower policy should be read together with the above-mentioned Directive and Agreement, as well as the BESIX Group General Code of Conduct and the Procurement Code of Conduct, the BESIX Group International Framework Agreement on Fair Labor Standards, and, the BESIX Group Diversity and Inclusion policy.

The Group ensures that the provisions of the Directive and the current policy are applied in the same way to all entities controlled by the Group, both in Belgium and in Europe. To comply with applicable national laws, the Group has adopted a tailored approach in each country in which it operates.

The respective protection measures for the whistleblower will be provided only under the applicable local legislation of the plaintiff.

Review

This policy, which is available on the BESIX Group intranet and website, may be reviewed and strengthened as European and/or national legislation resulting from this European directive evolves and is applied.

Contact

For further explanations or questions or to report alerts, the following channels can be used:

- A confidential letter at any time by sending it to the following address:
 - o BESIX Group, Whistleblower, avenue des Communautés/Gemeenschappenlaan 100 – 1200 Brussels, Belgium.
- A verbal report by telephone or other voicemail and, if requested by the reporter, in person with reasonable notice.
- A secure online reporting channel

BESIX Group's approach is rooted in the United Nations Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights of Work, the Global Compact principles of the United Nations, the EU Whistleblower directive (2019/1937), the collective labour agreement in the BESIX Group European Works Council on the protection of whistleblowers, the BESIX Group International Framework Agreement on Fair Labor standards (IFA), the BESIX Group General Code of Conduct and the Procurement Code of Conduct, the BESIX Group Diversity and Inclusion policy, and the works conducted by the Organisation for Economic Co-operation and Development (OCDE-OECD).

OUR METHOD

BESIX Group has established a whistleblower 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,...) and establishes a procedure.

The Group provides a secure reporting channel from an external provider to notify alerts. The Group nominates the functions in charge of the procedure internally ('Chief People Officer', and, 'Secretary General') to ensure the follow-up of the reports. Procedures for reporting are communicated internally to staff members and externally to third parties. BESIX Group ensures the confidentiality of the identity of the whistleblower and the people involved and complies with the RGPD.

The Group ensures that whistleblowers, who witness and denounce actual or potential violations of Union law, in certain matters of general interest, are protected from any form of retaliation or victimization (sanctions, dismissal, intimidation, ...)
To prevent any form of misconduct, the Group uses internationally recognized employment standards, Codes of conduct and policies, surveys, and a network of Confidence Officers. Mandatory ethics and governance training is provided to its staff members and additional unconscious bias training is provided to our internal recruiters.

The Group will provide feedback on any action taken in within the expected timeframe. BESIX Group continuously monitors compliance with this policy and has 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 or with line managers or business partners, and our business activities,

By Whistleblowing,

- We mean the act of reporting actual or suspected worker misconduct or malpractice, or specific actual or suspected incidents of wrongdoing or abuses, in the workplace or in the Group's activities.

By Whistleblower,

- we mean an individual or organization, having access to information or data, and who have concerns about serious wrongdoing or irregularity, and who decides to bring them to the attention of the Group.

What to report?

Alerts concern violations of the rules on:

- public procurement, competition & state aid law, financial services, corporate tax, environmental protection, food safety, public products & transport, nuclear, consumer protection, privacy & personal data protection, network & information systems security.

Personal work-related grievances or conflicts with colleagues can be reported internally by following the Group grievance mechanism, which is available on the Group intranet.

How to report?

BESIX Group encourages whistleblowers to report alerts to one of its whistleblowing channels.

- Whistleblowers can submit a confidential written report by post at any time by sending it to the following address:

BESIX Group
Whistleblower
avenue des Communautés / Gemeenschappenlaan 100
1200 Brussels, Belgium

- Verbal reports may also be made by telephone or other voicemail and, if requested by the whistleblower, in person with reasonable notice.
- Via a secure online reporting channel.

We recommend whistleblowers to:

- include in their report the background and history of what happened and why they feel concerned, and
- exercise self-restraint and respect confidentiality once an alert is triggered, including towards third parties of the Group. This will allow for more efficient and objective handling of the alert.

This is a safe and secure way to report any concerns or serious suspicions of irregularities or wrongdoing within the Group.

BESIX Group cannot guarantee the anonymous handling of alerts if the whistleblower chooses to report via business email.

Protection

The policy protects whistleblowers, who provide information in good faith and assist with investigations and remediation.

The protection also covers reasonable grounds for suspecting an actual or possible breach, or the likelihood of an actual or possible breach, or any attempt to conceal a breach.

On the other hand, whistleblowers will not have protection if they are aware that the report is false or if he or she has committed a criminal offense in order to obtain or have access to the disputed information. This leaves the whistleblowers facing possible prosecution by the Group company and/or person that is the subject of the whistleblowing.

The Group will not tolerate malicious and hateful allegations. Proportionate and dissuasive sanctions are taken if the procedure is not respected (retaliation or support).

Confidentiality

It is important to protect the identity of the whistleblower, the details of the violation and the credibility of the handling and content of the alert. The whistleblower's identity and contact details will be protected and kept private.

Any information they provide will be kept as confidential as possible, but in certain circumstances, eg. where information is already in the public domain, where professional advice is being sought or where a criminal investigation is ongoing, the Group may have a legal obligation to disclose the information provided.

Prior to disclose of the identity of the whistleblowers, BESIX Group will endeavor to contact the whistleblowers and discuss the circumstances.

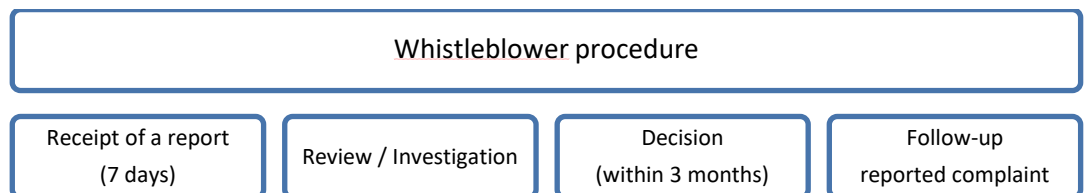
Investigations

Reported violations will be promptly investigated in accordance with this BESIX Group whistleblower policy, and applicable laws, regulations, and procedures.

When conducting an investigation, the Group will endeavour to conduct the investigation in an objective, thorough and efficient manner, by assessing the severity of the issue raised, the reliability of the information and the likelihood of the violation being proven, and by managing the issues raised competently and effectively.

The results of the investigation will be reviewed once a year by the BESIX Group's European Works Council and the BESIX Group Audit Committee. The report and conclusions of the completed investigation will be communicated to the whistleblower and the alert closed.

Reporting procedure



- Acknowledge receipt within 7 working days: within 7 working days of receipt of the email or letter, an acknowledgment of receipt will be sent to the whistleblowers.
- The Group ensures that a competent, impartial person or department follows up on reports; BESIX has designated its Chief People Officer and Secretary General as the persons in charge and guarantors of the whistleblower procedure. These persons may designate functions and persons to ensure the operational handling by country, company and department. Specific details are set out in the collective labour agreement in the BESIX Group European Works Council on the protection of whistleblowers.
- Feedback within 3 months regarding the follow-up of the alert: BESIX Group guarantees that the whistleblowers who submitted an alert will receive feedback explaining what has been done and the status of the alert within 3 months from the

date of acknowledgement of receipt of the alert or, if no acknowledgement is sent to the alert, within 3 months from the expiry of the 7-day period following the alert.

Data protection and Document retention

Data about the whistleblower and/or individuals involved in the investigation will be recorded and/or retained and destroyed in accordance with applicable laws, regulations, policies and procedures, including data protection and privacy restrictions.

The data is handled according to data protection laws including the European General Data Protection Regulation ("GDPR") and the BESIX Group Data Protection Policy.

Investigation documents and other supporting information will be retained and archived until the alert is time-barred and/or the termination of the whistleblower's employment contract. To ensure that BESIX Group has all necessary information to address any future concerns or issues that may arise in connection with an investigation, the retention period may be longer than required by local law.

Communication

At least once a year, BESIX will submit a report to the BESIX Group European Works Council plenary meeting with statistics on reports received.

These statistics will also be communicated to the BESIX Group Audit Committee.

The list of companies to which the above-mentioned collective labour agreement applies and the list of national and EU laws are revised annually and presented to the plenary meeting of the European Works Council and the aforementioned Audit Committee.

Special provisions

Alerts received outside of the European Union or for matters that do not concern entities of the Group located in one of the European countries are automatically excluded from the scope of this Policy.

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