Whistleblower procedure

1 Objective

This procedure applies to GROUPE LEGRIS INDUSTRIES, i.e. to the company LEGRIS INDUSTRIES SE, with registered office at 72-74 rue de Namur 1000 Brussels, Belgium and with company number 0567 797 418 Brussels, and its subsidiaries ("the Group").

The Group wants to act with integrity and ethics in its activities and therefore wants to ensure that all its stakeholders have the possibility, in accordance with the conditions set out below, to report one a confidential basis any potential breaches of the laws and regulations referred to in section 2.2 of this procedure ("the Professional Alert System").

The purpose of this procedure is to enable all employees and other persons who have a contractual relationship with the Group to report in good faith any potential breach and/or any reprehensible, illegal, unethical or fraudulent act involving the Group's activities.

This procedure is adopted in accordance with the European Parliament Directive (EU) 2019/1937 on the protection of individuals who report breaches of European Union law, hereinafter referred to as "the Act" and any other transposing laws.

The purpose of this procedure is to:

- allow the confidential reporting, whether anonymous or not, of any information relating to a potential breach;
- provide protection to persons reporting a potential breach or assisting the reporting person (the "whistleblower");
- establish the procedure to be followed by the whistleblower.

Of course, this procedure in no way precludes dialogue and communication of information beyond this whistle-blowing procedure. The Group wishes to emphasise that employees with concerns or suspicions may, at any times and in good faith, contact their managers or the Human Resources Department.
This System does not preclude direct contact with the whistleblower's managers.

2 Scope of application

2.1 Who is covered by this procedure?

This procedure applies to the following persons:

- current and former employees, who are or were contractually linked to one of the Group's subsidiaries;
- candidates who are or were involved in a recruitment process of the Group;
- Shareholders and members of the Group's administrative, management or supervisory bodies;

- anyone who has information about potential breaches in the Group regarding financial services, products and markets, obtained even outside a work-related context.

2.2 Which breaches can be reported?

Only breaches that relate to violations that are prejudicial to the public interest or the integrity of public or private institutions as defined in the law can be reported.
For instance:
- Environmental protection,
- Privacy and personal data protection,
- Consumer protection,
- Product safety and compliance,
- Public health and procurement,
- Financial services,
- Products and markets,
- Harassment (moral or sexual),
- Prevention of money laundering….

“Breaches” means acts or omissions that are unlawful or defeat the object or the purpose of the rules in the above-mentioned areas. It refers to any breach of the statutory or regulatory provisions on the matters or the provisions taken in the execution of the aforementioned provisions.

3 Reporting

3.1 Purpose of the alert

Any potential breach relating to the areas referred to in section 2.2 as well as any information on such alleged breaches, including any reasonable suspicions of potential breaches that have occurred or may occur within the Group, and any attempts to conceal such potential breaches within the Group, may be reported in writing via the channel referred to in section 4.

3.2 Reporting and protection conditions

The report must be made in good faith and must not therefore be based on unsubstantiated rumours nor must the report have the object/purpose of harming the Group.

The whistleblower must have serious and reasonable grounds to believe that the information reported are true at the time of reporting.

If the report contains false, unsubstantiated or opportunistic allegations, or is made with the sole purpose of disadvantaging or damaging the Group and/or others, the Group may take appropriate disciplinary measures and/or legal actions against the whistleblower, in accordance with the applicable rules.

4 Reporting channels

Any person covered by this procedure who has information about potential breaches referred to in section 2.2 is encouraged to report them to the Group as soon as possible, provide that the report is made in good faith and complies with the conditions set out in section 3.2.

4.1 Internal reporting channel

4.1.1 Who can use the internal reporting channel?

All collaborators or other persons covered by this procedure (article 2.2) may use the internal reporting channel set up by the Group.

4.1.2 What channel is available?

A internal report can be made through the following link: https://legrisindustries.integrityline.app/?lang=en

This System is accessible at all times, 24 hours a day 7 days a week.

The System is managed in a confidential and secure manner that ensures the confidentiality of the identity of the whistleblower and any potential third parties mentioned in the report.

4.1.3 How is the internal report processed?

A report shall include a brief description of the facts concerning a potential breach in one of the areas listed in section 2.2 that has occurred or is likely to occur, as well as any attempts to conceal such potential breaches.

The alert must be sufficiently detailed and documented and must include the following data:

- A detailed description of the facts and how they came to the attention of the whistleblower;
- the date and place of the events;
- the identity and the functions of the persons concerned, or information enabling their identification;
- the names of other persons, if any, who can confirm the reported facts;
- The identity of the whistleblower (this information is not requested in case of anonymous reports); and
- any other information or elements that may be useful in investigating the alert.

The Group does not encourage anonymous reporting, which is likely to make the processing or the alert more complex. However, the whistleblower always has the option of remaining anonymous. The Group will of course respect this choice and an anonymous report will be processed just as seriously as a non-anonymous report.

4.1.4 Governance

Within the Group, the processing of alerts is organised as follows:

Reporting system **Authorization Access Profile**	**Function and roles**
All cases - All access levels	**Comité Ethique Opérationnel** - Receiving alerts, - First assessment and feedback to the whistleblower within 7 days - Pre-investigation phase (substantiated/unsubstantiated alerts) - Address and support to the Comité Ethique Groupe - "diligent follow-up" on the report and final feedback within three months
All cases - All access levels	**Comité Ethique Groupe** - Investigation phase, involving on a case by case basis, Correspondants Ethique Division, - Finalization of the case and related potential disciplinary actions or legal procedures decisions
Perimeter cases – management authorization	**Correspondants Ethique Divisions** - Support to the Comité Ethique Groupe for the investigation and finalization of the alerts

The **Comité Ethique Opérationnel** is composed of three members:

- Group HR Director
- Group Audit , Risks & CSR Director
- Group Operational Legal Manager

The **Comité Ethique Groupe** is composed of three members:

- An Executive Board Member Group
- Group Strategy & Development Director
- Group Legal Corporate Director

The members of the Governance shall perform their duties independently and without any conflict of interest. They are subject to a duty of confidentiality.

4.1.5 What happens after the alert has been issued?



ACTIVITIES	*Comité Ethique Opérationnel*	*Comité Ethique Groupe*	*Correspondants Ethique Division*
ACKNOWLEDGMENT OF RECEIPT	R/S	I	-
PRE-INVESTIGATION	R	S	-
INVESTIGATION	R	S	C
FEEDBACK	R	S	C/I
INVESTIGATION REPORT	R	S	C/I
STORAGE	R/S	I	-

R: Responsible – S: Supervisor – C: Consulted – I: Informed

1-Acknowledgment of receipt
The whistleblower will receive an acknowledgement of receipt within 7 days of notification at the latest. A case number will also be provided for the pre-investigation phase.

2-Pre-investigation phase
The pre-investigation phase refers to any action taken by the Comité Ethique Opérationnel to verify the accuracy of the allegations made at the time of reporting and to remedy the potential violation.

The Comité Ethique Opérationnel follows up on reports, maintains communication with the whistleblower, requests additional information if necessary and provides feedback to the whistleblower.

3-Investigation
The Comité Ethique Groupe may decide to authorise the Comité Ethique Opérationnel to continue investigations, if necessary with the support of the Correspondants Ethique Divisions.

All investigations will be conducted professionally thoroughly with due to the principles of confidentiality, impartiality and fairly.

Members of the Comité Ethique Opérationnel, Comité Ethique Groupe or Correspondants Ethique Divisions, who find themselves in a conflict of interest during an investigation, may not take part in the investigation procedure concerned.

4-Feedback
The Comité Ethique Opérationnel will provide appropriate feedback to the whistleblower within a reasonable timeframe, not exceeding three months from the date of the acknowledgement of receipt of the report. This

feedback via the System, includes information on the measures envisaged and/or taken, and the reasons for these measures.

5-Investigation report
After the end of the investigation, the Comité Ethique Opérationnel and/or a member of the investigation team will draw up a summary report.

The whistleblower will be informed of the closure of the alert and the outcome of the investigation.

4.1.6 Storage

Reports, including all documents communicated as part of the investigation, will be kept for at least as long as the contractual relationship between the whistleblower and the Group exists.

4.2 External reporting channel

Whistleblowers may use the external reporting channel either after reporting through the internal System, or directly to the competent authorities for investigation if they consider it more appropriate.

5 Protective measures

The Group is committed to ensure the appropriate protection of whistleblower, in accordance with the applicable laws.

5.1 Preserving confidentiality

The Group guarantees to take the necessary measures so that employees and other persons covered by this procedure can file a report with the Group in all confidentiality.

The Group also undertakes to take all necessary measures to ensure that the identity of whistleblowers cannot be disclosed without their express consent.

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

By way of derogation from the abovementioned, the identity of the whistleblower may be disclosed to the competent authorities if requested and if necessary.

In this case, the whistleblower will be informed of this disclosure.

5.2 Protection against retaliation

Any act of retaliation against the persons referred to in section 2.1 who enjoy protection under this procedure, including threats of retaliation and attempts of retaliation, is strictly prohibited and will be penalized where appropriate.

6 Processing of personal data

In the framework of the System, the Group is considered to be the controller of personal data.

Any processing of personal data carried out pursuant to this procedure will be carried out in accordance with the applicable personal data protection laws, and in particular the requirements of the General Data Protection Regulation (“GDPR”).

All persons whose personal data is processed in the context of notifications of potential breaches have, within the applicable laws, the right to access and copy, right to rectification, right to data erasure, the right to object and the right to lodge a complaint with the supervisory authority in accordance with the applicable law.

7 Entry into force

This procedure will take effect from January 1st, 2024 for an indefinite period.

It may be amended at any time, in particular to take into account changes in relevant legislation.