Whistleblowing Policy

1. Purpose – Why?

Our company values and conduct guidelines are detailed in the **House of HR Code of Conduct and Ethics**. With our Code of Conduct & Ethics, we want to outline the corporate values and principles in our professional and personal behaviour and commit to fulfil our mission in an ethical manner.

This policy provides additional guidance on our vision and principles in the context of whistleblowing, as described in the Code of Conduct and Ethics. It establishes a **framework for internal reporting and for follow-up** of any suspected misconduct. We strongly believe that anyone can and should raise awareness if he/she believes, in good faith, unethical practices or misconduct is going on.

This Policy has also been adopted in furtherance of the Directive (EU) 2019/1937 on the protection of persons who report **breaches of Union Law** and the Belgian legislation by which means the Directive is transposed into national law. The overall aim of the European Directive and the Belgian law is to protect whistleblowers from retaliation in all forms and to oblige public and private organizations to set up a formal procedure for internal reporting and follow-up.

We stress that everyone has the responsibility for building and maintaining a culture of transparency and openness, free from retaliation. More specifically, **House of HR NV management bear a key responsibility** in acting in accordance with our core values and policies. They should not only lead by example; they should also support their team members in their efforts to uphold these principles.

2. Scope – Who?

In line with the European Directive and the Belgian law, the House of HR Whistleblowing Policy applies not only to current employees, but also to former employees, self-employed persons, shareholders and persons belonging to the administrative, management or supervisory body, volunteers and paid or unpaid trainees, applicants, any persons working under supervision and direction of contractors, subcontractors and suppliers.

Consequently, the internal reporting channels described in this policy will be opened up to all aforementioned parties, all of whom House of HR commits to protect against retaliation. For the purpose of the Whistleblowing Policy, House of HR refers to House of HR NV, House of Invest NV, House of IT Support BV and The House of Finance NV.

3. Misconduct – What?

This Whistleblowing Policy applies to concerns about suspected or actual (attempted) illegal, unethical or non-legitimate conduct related to House of HR (hereafter referred to as "reportable breaches"). For the purpose of this Policy, a distinction is made between the following types of reportable breaches:

Types of breaches that fall within the scope of the European Directive and the Belgian law:

- Public procurement
- Financial services, products and markets and prevention of money laundering and terrorist financing
- Product safety and compliance
- Transport safety
- Protection of the environment
- Breaches affecting the financial interests of the Union and related to the internal market
- 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
- Social fraud
- Fiscal fraud

Breaches that do not fall directly within the scope of the European Directive and the Belgian law but which can still constitute suspected or actual (attempted) illegal, unethical or non-legitimate conduct. Examples of such breaches are (non-exhaustive):

- Breaches of human rights principles
- Breaches of Company's business principles or practices which go against the values of our Code of Conduct and Ethics
- Breaches of Company's policies or procedures
- Criminal offences (*e.g.*, anti-competitive practices, discrimination, harassment, bribery, fraud)
- Failure to comply with obligations imposed by law or regulation (including incorrect finance and accounting practices)
- Personal misconduct or disrespectful behaviour

House of HR's Whistleblowing Policy applies not only at the workplace, in public and private spaces, but **extends to breaches in relation to all work-related activities** such as (non-exhaustive):

- During conferences, seminars, or training
- Whilst on work related trips
- During afterwork events
- Through work related communications
- In employer-provided accommodation, *e.g.*, when providing housing facilities to people at work
- When commuting to and from work

House of HR is committed to protecting all individuals who, in good faith, report suspected or actual (attempted) breaches, against retaliation.

4. Blow the whistle! – How?

Breaches against Union Law or other forms of misconduct must be detected, dealt with and remedied at an early stage. Providing channels for reporting breaches or misconduct ('whistleblowing') is essential.

This Whistleblowing Policy is intended to offer internal channels for reporting observations or findings relating to (suspected) breaches within House of HR, without having to follow the hierarchical route or the usual channel. It does not replace but is complementary to the existing procedures for dealing with (individual) complaints or irregularities. Whistleblowing channels are established to report on serious (attempted) illegal, unethical or non-legitimate conduct where these cannot be reported via the usual channels, such as the immediate supervisor, the HR manager or other regular designated person.

We encourage all House of HR employees, former employees, self-employed persons, shareholders, persons belonging to the administrative, management or supervisory body, volunteers and trainees, applicants, any persons working under supervision and direction of contractors, subcontractors and suppliers to report any form of suspected or actual breach or misconduct via the dedicated internal channels that House of HR has implemented. You can report information on breaches in different ways:

- If possible, raise the matter with your Trust person personally, via phone or via e-mail:

House of HR Trust person:
Thomas Decruy
Chief Risk and Sustainability officer
thomas.decruy@houseofhr.com
+32 474 54 06 80

- If you feel unable to do so, you can report the misconduct via our reporting tool (SPOT):

Spot allows you to raise actual or suspected misconduct in an accessible and, if desired, anonymous way. The customized workflow within Spot guides issue raisers throughout the process. Any issue shall be addressed and followed up according to existing escalation procedures. Open the tool via talktospot.com/hohr of via the QR code.

While House of HR hopes that reporting a concern via the internal reporting channels provides sufficient comfort and is therefore the preferred course of action, there may be circumstances where it is more appropriate to report a concern directly to an outside authority. If applicable, you can report your concerns directly to the Federal Ombudsman and the Federal Institute for the protection and promotion of Human Rights (FIRM-IFDH).

5. Handling

For each reported case, you shall receive an acknowledgement of receipt within seven calendar days. The Trust person shall also inform you whether the matter reported is assessed as a potential misconduct, or whether it is a matter that should be handled through the normal reporting procedures. If deemed necessary, the Trust person shall start an investigation into the content of the report.

During the investigation, the Trust person may also reach out to you (via SPOT or, when possible, directly) for further clarification. As required by the Directive, House of HR must respect the right of the persons mentioned in the report to be heard in due course and the right to access their file, taking into account the anonymity and confidentiality of the report and the reporting person and without jeopardise the investigation.

Within three months after the acknowledgment of receipt, the Trust person or the designated whistleblowing responsible shall, to the extent possible and subject to consideration of any applicable confidentiality requirements or privacy issues relating to anyone who is the subject of the report, provide feedback to the reporting person of the status of the investigation and mitigating actions taken, if any.

All reports shall be treated confidentially and information shall be shared on a 'need to know' basis only. Records of every report shall be stored for no longer than it is necessary and appropriate in order to comply with the requirements imposed by the Directive.

All personal data processed by House of HR in the context of this Whistleblowing Policy shall be carried out in accordance with the applicable legislation and shall be used exclusively to fulfil the objectives of this policy.

6. Non-retaliation

The identity of the reporting person and any other information from which the identity of the reporting person may be directly or indirectly deduced, shall be kept confidential to the extent possible. Such information may only be disclosed where this is a necessary and proportionate obligation imposed by Union or national law in the context of investigations by national authorities or judicial proceedings. If disclosures are made, the reporting person shall be informed before his/her identity is disclosed, unless such information would jeopardise the related investigations or judicial proceedings.

The reporting person who acts in good faith and on reasonable grounds ("*gegronde redenen*"/ "*motifs raisonnables*") is protected by this Whistleblowing Policy. There are no repercussions for reporting a concern in good faith and on reasonable grounds, even if it turns out to be unfounded. This means that the reporting person shall not be disadvantaged in any way as a result of his or her report.

If the reporting person establishes that he or she is punished, treated unfairly or harmed in any other way as a result of his or her report, it shall be presumed that the harm was made in retaliation for the report. Unless the person who has taken the negative measure can prove that such measure was based on duly justified grounds and was in no way related to the act of reporting by the reporting person. If the investigation shows that a report has been made falsely or in bad faith, this may constitute grounds for taking appropriate and reasonable measures against the reporting person. Any person found in breach of the provisions of this Policy may be subject to disciplinary action, including dismissal.

7. Policy information

This policy is updated regularly to ensure its relevance over time. Below is the list of updates made to the policy.

Version	Date	Update
1.1.	December, 2022	Initial policy
1.2.	February, 2026	- Trust person contact updated - 'Policy information' section added

This policy has been approved by the Audit & Risk Committee, on behalf of the Board of directors.