

Whistleblowing policy

Introduction

BDO considers integrity to be one of the cornerstones of its DNA. This is why a whistle-blowing mechanism has been set up that offers both employees and external parties the possibility of reporting any breach of internal policies and procedures, laws and regulations in a confidential manner.

Making a report is not an easy decision. At BDO we are aware that you are concerned about the possible implications and reprisals of a report. BDO has established a policy to ensure that a framework exists within which employees can voice their concerns without fear of retaliation.

If you are unsure whether you should report your concern, it may be helpful to discuss it with your manager if they are not in any way involved in the matter. It is important that you do not discuss your concerns with anyone involved in the incident or disclose your suspicions to anyone other than the person to whom you have requested confidential advice.

The whistleblowing system is in line with the Belgian legislation of November 28, 2022, on the protection of those reporting breaches of Union or national law established within a legal entity in the private sector (hereinafter “Legislation”¹).

Scope

This policy applies to all persons having a working relationship with BDO including:

- Employees;
- Temporary workers such as contractors or agency workers;
- Unpaid volunteers or interns;
- Persons providing services on a self-employed basis, such as consultants;
- Shareholders;
- Suppliers.

This policy also applies to reporters whose working relationship has ended or is about to begin, if they obtained information about incidents during or after the termination of the working relationship or during the recruitment process or other pre-contractual negotiations.

¹ legislation of 28 November 2022 on the protection of persons reporting breaches of Union or national law established within a legal entity in the private sector

What can be reported

The following topics fall within the scope of the whistleblowing policy:

- Breaches of BDO policies or procedures, including unethical behavior, poor quality performance, incompetence and professional misconduct;
- Bullying, harassment, discrimination or substance abuse;
- A criminal offence, including theft or fraud;
- Failure to comply with legal obligations;
- Breaches of the protection of privacy and personal data, and security of network and information systems;
- Attempts to suppress or conceal information relating to any of the above;
- Breaches stated in the Legislation².

Consequently, the policy does not cover complaints about your employment or interpersonal grievances between you and another colleague. For this we refer to the HR department.

Submission of notifications

You are strongly encouraged to report your concerns through internal channels if you become aware of a violation of laws, regulations or internal policies and procedures

Reporting channels

BDO provides you with three channels for whistleblowing that are accessible for internal and external whistleblowers. Reports can be submitted via the form or via a voice recording via the website: <https://bdobelgium.whistlelink.com/>

² legislation of 28 November 2022 on the protection of persons reporting breaches of Union or national law established within a legal entity in the private sector

Anonymous reports

The whistleblowing platform made available by BDO makes it possible to submit reports anonymously. When making an anonymous report via the tool, it is important that the reporter notes or remembers the report number and the verification code, as this is the only way to consult the report and communication with the whistleblowing responsible.

External notifications

It is strongly recommended to first report infringements via the internal reporting channel within BDO. This will allow BDO to investigate the report and take appropriate action.

Within the European Union, a whistleblower has the option of reporting a breach that falls within the scope of the legislation externally to a local competent authority, responsible for receiving and investigating whistleblower reports. Whistleblowers can report externally to the federal ombudsman.

Contents of your report

Your report should contain the following information:

- Your name and relation to BDO as well as your contact details (unless you choose to report anonymously via the tool);
- Your role or involvement in the incident mentioned in the report;
- A detailed description of the incident you wish to report, along with the time, date and location;
- The name and contact details of other persons who witnessed, or have further information about, the incident;
- Any information you might have about similar previous incidents involving the person(s) mentioned in your report;
- Any evidence or useful documents you have in connection with the report.

Treatment of the report

The reports are received and handled by the whistleblowing responsible, Stephan Vandewiele. Upon receipt of the report, the whistleblowing responsible checks whether the report falls within the scope of the whistleblower policy. If the report does not fall within the scope, it is rejected and the reporter is asked to contact the competent department within BDO or externa

institutions. Within 7 days after receipt of the report, the reporter is informed whether the report has been accepted or refused.

Investigation of the report

Upon acceptance of the report, the whistleblowing responsible will start an investigation into the content of the report.

Within three months after the acceptance of the report, the whistleblowing responsible shall inform the reporter of the status of the investigation. The reporter has the right to be informed of the status of the investigation. However, the reporter has no right to the content of the investigation.

Termination of the investigation

When the investigation is completed, the reporter will be informed of this and of the outcome. However, when the reporter is not a party to the case, he/she has no right to detailed information about how BDO is handling the report.

Confidentiality of the report

If you raise a concern, the confidentiality of your identity will be guaranteed in accordance with applicable laws and regulations. Your identity will not be disclosed to persons other than those authorized to receive or follow up reports without your express consent. This also applies to all other information from which your identity can be (in)directly derived. Your identity may only be disclosed in the event of a necessary and proportionate obligation, imposed by EU or national law in the context of investigations by national authorities or legal proceedings. Among other things, in order to protect the rights of the defense of the person concerned.

Protection of the whistleblower

No whistleblower, as defined in the scope, who reports an incident can be penalized or be the subject of any discriminatory measure because he or she made a report in good faith through the whistleblowing mechanism. BDO does not permit retaliation against those who, in good faith, report a violation or suspected violation of the policies or procedures. If you report a concern and it later turns out that you were mistaken or if there is an innocent explanation for your concern, you will not be penalized or discriminated against.

Furthermore, this protection also applies to the persons listed below, in the context of a whistleblower report:

- Facilitators;
- Third parties associated with the reporters who may be subject to retaliation in a work-related context, such as colleagues or family members of the reporters;
- Legal entities owned by the reporters, for whom the reporters work or with whom the reporters are otherwise connected in a work-related context.

Whistleblowing privacy notice

Who are we?

BDO as controller

With this statement (hereinafter referred to as “Statement”), we would like to inform you why and how BDO Belgium, which consists of the Belgian BDO entities (hereinafter referred to as “we”, or “BDO”) collects and processes your personal data in the context of the whistleblowing process. Belgian BDO entities, which are not regarded as third parties vis-à-vis one another, all process your personal data in accordance with this Statement. These are collected and stored centrally at BDO.

As a controller, we are responsible for processing the personal data which we request and use for whistleblowing purpose.

In any case, we take the measures to guarantee that you:

- remain informed about our processing of your personal data and about your rights;
- continue to control the personal data we process;
- can exercise your rights regarding your personal data. More information on your rights can be found in point 9 of this Statement.

Data Protection Officer

We have appointed a Data Protection Officer. This is an expert on the protection of personal data who provides an additional guarantee that we will process your personal data correctly.

You can contact the Data Protection Officer via the channels mentioned in point 9 of this Statement.

What data do we collect about you?

Personal data

We understand “personal data” to mean any information referring to a particular natural living person.

When we receive a complaint from you a case file containing the details of your complaint will be created. This case will contain your identity, contact details and any other information you have given us about individual involved in the complaint. We will treat the information provided confidentially.

You can contact us anonymously if you prefer but we are more likely to be able to investigate potential wrongdoing if we are confident that the person making the disclosure is in a position

to make an informed complaint. It will also mean we are better able to feedback information about any action we have taken, if we can.

We will treat the information you provide as confidential and won't disclose it without lawful authority. But to look into a matter properly, we will usually need to disclose some information to the organization concerned. We can discuss this with you, but you should clearly indicate any information that you don't want us to share from the outset.

If possible, we'll give you feedback about any action we take as a result of your disclosure. However, this feedback will be restricted. We also have a duty of confidence to the organizations we regulate. We are legally prevented from sharing much of the information we hold about them.

We'll also publish information in a yearly report about any action we take as a result of disclosures by whistleblowers. This won't, however, contain any information that will identify individual whistleblowers or their employers (including ex-employers).

We will use your personal information to process your complaint and to check on the level of service we provide. We compile and publish statistics showing such information as the number of complaints we receive, but not in a form that identifies anyone.

Sensitive data

As data controller, we do not intend to collect and process neither personal data of minors nor so-called sensitive data, namely:

- personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership;
- genetic or biometric data (e.g. facial images and fingerprints);
- data relating to health;
- data relating to sexual behavior or sexual orientation.

However, should we receive this kind of data in the context of a complaint, we will treat this sensitive data with the highest degree of security and confidentiality.

Why do we need your data?

We need enough information from you to investigate your protected disclosure to us, including any evidence you have to support to it.

We need to know the details of your complaint so that we can make a decision on the organization's compliance with the relevant legislation and fulfil our obligations.

What is the legal basis for processing your personal data?

Personal data mentioned in whistleblowing reports on subjects related to an incident are processed on the basis of legal obligation, as this information is required in order to comply with the Directive 2019/1937, i.e. assessing whistleblowing notification and performing eventual investigations.

By accessing and using the whistleblowing system in an identified manner, the Data Subject agrees to the processing of his/her Personal Data for the purposes indicated in the present Whistleblower Policy.

With whom do we share your personal data?

Only authorized employees or self-employed persons have access to the personal data.

In case of need (such as technical issue), temporary access could be provided to Whistlelink acting as processor for us. We have taken technical, organizational and contractual measures to guarantee that your personal data are processed and used solely for the purposes stated in point 3 of this Statement.

Only if we are legally obliged to do so can your personal data be provided to supervisory institutions, tax authorities and investigation services.

Where are your Data stored and processed?

Your data will not be transported outside the EU and, in any event, we will ensure that the minimum legal requirements and security standards are respected at all times. If we suspect that your data will be stored and processed outside the EU, we will explicitly inform you of this and ensure that the same level of protection is used as is applicable within the EU.

Apart from the above mentioned cases, your personal data will never be transferred or made available to third parties and will be used exclusively for our purposes. Other companies can therefore not use your data, e.g. to send you advertising.

How long do we retain your personal data?

Personal data obtained in the context of whistleblowing services are maintained for as long as necessary to process the report, including any consequences thereof.

How do we secure your personal data?

We have implemented generally accepted standards of technology and operational security to protect personal data from loss, misuse, alteration or destruction unauthorized.

The whistleblower system will be implemented in such a way so as to avoid unauthorized

access while the persons appointed to receive, analyze and process the whistleblowing reports will be nominated as Data Processors or persons specifically appointed according to article 28 of the GDPR, and will guarantee the complete confidentiality of the Personal Data provided in compliance with the most appropriate security measures implemented by the Data Controller for such purpose.

What are your rights?

Right of access, rectification, erasure, transferability of data and objection

Right to access your personal data

You have the right at all times to access and inspect your personal data processed by us. In this context, we will provide you with a free copy of your personal data.

Right to rectify your personal data

You have the right at any time to have incorrect, incomplete, inappropriate or outdated personal data erased or rectified.

Right to withdraw your consent

If the processing is based on your express consent, then you have the right to withdraw such consent at any time.

Right to object to certain processing

You have the right to object to processing activities based on legitimate interest.

Right to have your personal data erased

You are entitled to have your personal data deleted. On these grounds, if you no longer wish to have a relationship with BDO, you can request us to stop using your personal data.

However, we may keep personal data required for purposes of proof. Under this right of erasure, you also have the right to ask us at any time to stop using your personal data that are processed on the grounds of your consent or our legitimate interest. Due to legitimate interests, we may still continue to process your personal data after weighing your interests against ours.

Right to transfer personal data

You have the right to request that personal data that you personally provided to us - in a structured, commonly used and digital form - be forwarded to you so that you can store them for personal (re)use, or to forward such personal data directly to another data controller, to the extent that it is technically possible for us to do so.

However, the privacy legislation provides for a number of restrictions to this right, which means that it does not apply to all data.

Right to limit certain processing operations

You may request that we limit the processing of your personal data if you dispute the accuracy of your personal data, you may request a limitation of its processing for a period that enables us to verify the accuracy of your personal data.

How to exercise rights

To exercise the rights mentioned above you may send us a written request, dated and signed, and containing a photocopy of a proof of identity. The request can be sent either :

- by email: dpo.intern@bdo.be
- in writing to the following postal address: BDO, attn. the Data Protection Officer, Da Vincilaan 9, box E.6, 1930 Zaventem

When exercising your right, we request that you clearly state the right to which you wish to appeal and any processing operation(s) you oppose or which consent you wish to withdraw. Always be as specific as possible if you wish to exercise your rights.

This request is free of charge, except when we consider the request to be manifestly unfounded or excessive (as in the case of a repeated request).

For any additional copy requested, we may also request payment of a reasonable fee based on administrative costs.

The request to obtain a copy of the data will be processed within one month. This period of time may be extended by two months, taking into account such factors as the complexity and number of requests. In the event of an extension of the term, you will be informed of this and of the reasons for the extension.

We will notify third parties to whom the data were communicated of any rectification, erasure or limitation that has been carried out unless this is not possible or requires a disproportionate effort.

How to submit questions or complaints

If you have a question or complaint about our personal data processing, about the exercise of your rights or about this Statement, you can contact us in the following ways:

- by email: dpo.intern@bdo.be
- in writing to the following postal address: BDO, attn. the Data Protection Officer, Da Vincilaan 9, box E.6, 1930 Zaventem
- by phone: +32 2 778 01 00

We are committed to working with you to obtain a fair resolution of any complaint or concern about privacy. However, should you believe that we have not been able to assist with your

complaint or concern, you have the right to make a complaint to the data protection authority of the country in which you live using their website.

If you live in Belgium, you can file a complaint with the Belgian Data Protection Authority. All information on this matter can be found at <https://www.dataprotectionauthority.be/>.

Amendments to this Statement

We may amend or supplement this Statement as we deem necessary.

If significant changes are made to this Statement, the date on which it is amended will be adjusted and we will also notify you accordingly and provide you with a copy of the amended Statement.

We also encourage you to periodically review this Statement to find out how we process and protect your personal data.