

WHISTLEBLOWER POLICY

0. Introduction

Reporting Violations and Protection of Whistleblowers

World of Talents strives to carry out all its activities in a correct and ethical manner and aims to ensure this to the best of its ability at all times.

Our code of conduct is outlined in the [World of Talents Code Of Conduct](#).

Unfortunately, it is not always possible to prevent things from going wrong or from threatening to go wrong. If a situation breaches the law or EU law, we refer to this as a violation or misconduct. If you wish to formally report a violation, a suspected violation, or a breach or potential breach of (EU) law within World of Talents, this policy will guide you on how to formally report it. Providing channels for reporting violations or misconduct (whistleblowing) is essential.

This policy also offers protection to individuals who report (suspected) violations and breaches of (EU) law.

Please note: The whistleblower policy is not intended as a platform for personal disputes, labor grievances, or a replacement for existing communication channels within World of Talents. It is specifically designed to address issues of misconduct, wrongdoing, or illegal activities that cannot be reported via regular channels, such as a direct supervisor, the HR manager, or another designated person. Further clarification will follow on what exactly is meant by a violation.

We emphasize that everyone has a responsibility to contribute to and maintain a culture of transparency and openness, free from retaliation. More specifically, the management of World of Talents has an important responsibility to act in accordance with our core values and policies. They must not only set a good example but also support their team members in their efforts to maintain these principles.

Steve Rousseau
Group CEO

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1. Report of a violation, misconduct, or breach of (EU) law

A report is the act of disclosing (a suspicion of) a violation or breach, or a threat of a breach of (EU) law within World of Talents. A breach or a threat of a breach of (EU) law refers to an act or negligence where public interest is at stake in the following cases:

- i. A breach or a threat of a breach of a legal requirement or internal rules that impose a concrete obligation, including (an impending) criminal offense;
- ii. A (threatened) danger to public health;
- iii. A (threatened) danger to the safety of individuals;
- iv. A (threatened) danger to environmental integrity;
- v. A (threatened) danger to the proper functioning of public service or a business due to improper conduct or negligence.

The public interest is at stake when the action or negligence does not only affect personal interests, and either follows a pattern or has a systemic nature, or when the action or negligence is serious or significant in scale."

A work-related violation or a threat of violation of European Union (EU) law refers to an act or negligence related to the following areas of EU law:

- Public procurement;
- Financial services, products and markets, prevention of money laundering, and counter-terrorism;
- Product safety and product conformity
- Transport safety;
- Environmental protection;
- Radiation protection and nuclear safety;
- Food and feed safety, animal health, and animal welfare;
- Public health;
- Consumer protection;
- Protection of personal data.

2. Who can report a violation

Anyone working for World of Talents, as well as those who have or have had a current, former, or future work relationship with World of Talents, such as:

- Employees;
- Independent contractors and freelancers (e.g., consultants, contractors, suppliers);
- Shareholders and directors;
- Volunteers;
- Interns;
- Civil servants;
- Personnel of contractors, subcontractors, and suppliers;
- Former employees and others whose work relationship has ended;
- Job applicants and others whose work relationship has not yet begun, including the family members and colleagues of the reporter;
- Internal investigators and those handling internal reports.

These individuals can file a report under this policy.

3. Confidential Advisor

A reporter can consult a confidential advisor in confidence about whether or not to make a report. A confidential advisor has a duty of confidentiality due to their role.

- For House of Talents Netherlands, the designated confidential advisor from the 'arbodienst' is Natasja Bushoff. You can contact the confidential advisor via the general phone number of Arbodienst, Arboregionaal, at +31 85-7600585 or via the general email address vertrouwenspersoon@arboregionaal.nl.
- For Venk, the internal confidential advisor is Lisanne Bles – van de Putte
HR Business Partner at Venk
+31 6 10 83 74 35
l.bles@voort.com
- For House of Talents Belgium and Germany, the confidential advisor is kaat.philips@worldoftalents.group or by phone at 0032 470/90.23.34. Additionally, you can contact the HR department at saar.peeters@houseoftalents.be or by phone at 0032 486/88.77.73, which can provide support to victims of violence, bullying, or unwanted sexual behavior at work. You can also contact the external prevention advisor, Jens Dekimpe, at jens.dekimpe@attentia.be or by phone at 0032 499/51.05.01.

4. Advisor

A reporter may consult an advisor who is bound by confidentiality and can be approached in confidence. This could be, for example, a supervisor, the confidential advisor, a lawyer, or another person who can be consulted at the reporter's own expense. There must be no conflict of interest between the advisor and World of Talents.

5. Internal reporting point

A reporter can approach an internal reporting point at World of Talents. This can be any supervisor holding a hierarchical position within the organization or the confidential advisor. World of Talents can then, if necessary, take immediate action to stop the violation ('self-cleaning ability' of the organization).

- **In the Netherlands, for HOT NL**, reports can be made to:

The internal reporting point

the HR department of World of Talents

HR@houseoftalents.nl

Arboregionaal

Natasja Bushoff

Confidential advisor

085-7600585

vertrouwenspersoon@arboregionaal.nl

- **In the Netherlands, for VENK**, reports can be made to:

Internally

Lisanne Bles – van de Putte

HR Business Partner Venk

+31 6 10 83 74 35

l.bles@voort.com

Externally

Sonja Jansen

Confidential counselor

+31 6 50 12 00 06

info@sonjajansen.nl

- **For Belgium and Germany**, reports can be submitted to:

Kaat Philips

Confidential advisor

+32 470 90 23 34

kaat.philips@worldoftalents.group

You can also contact the HR department at saar.peeters@houseoftalents.be – TEL: 0032 486/88.77.73, who can provide support to victims of violence, bullying, or unwanted sexual behavior at work.

- **Alternatively, for all countries**, reports can be made to the ESG office:

Sofia Van Overmeire or Doris Botenberg

+32 475 60 70 35

esg@worldoftalents.group

The report can be made either in writing via email or verbally at the reporting point.

A reporter and all individuals within the circle of protected people considering making a report have the option to consult an advisor confidentially about a suspected violation.

A person making a report at the reporting point is entitled to:

- Acknowledgment of receipt within seven days;
- Information about the next steps within three months after the acknowledgment of receipt;
- Confidentiality: their identity may not be disclosed without consent;
- Protection of their personal data;
- Protection against retaliation. (see further)

6. Confidentiality

The whistleblower who reports a breach, suspicion of a breach, or a violation or risk of violation of Union law, as well as their advisor, and those to whom the breach, suspicion of a breach, or violation or risk of violation of Union law has been reported, must treat the report confidentially and are obligated to maintain confidentiality regarding the information.

Without prior consent from World of Talents, no information will be provided to third parties inside or outside the organization. When information is provided, the identity of the whistleblower will not be disclosed, and the information will be shared in a way that ensures the anonymity of the whistleblower is maintained.

This does not apply if any legal obligation requires disclosure or if the need for disclosure arises from the whistleblower protection laws, such as the Dutch Whistleblowers Protection Act or the Belgian Act of November 28, 2022, concerning the protection of whistleblowers.

Confidential information includes, but is not limited to:

- Information about the identity of a whistleblower and the person to whom the breach is attributed or with whom that person is associated, and any information that can be traced back to such individuals;
- Information about a trade secret.

The identity of a whistleblower and information that can directly or indirectly identify the whistleblower will not be disclosed without their consent.

7. Registration of reports

If a whistleblower reports a breach, suspicion of a breach, or a violation or risk of violation of EU law solely to the Integrity Confidential Advisor, the advisor may inform the internal reporting channel and/or the competent authority only with the explicit consent of the whistleblower, and in a manner and at a time agreed upon with the whistleblower. If requested by the whistleblower, their identity must remain confidential and may only be disclosed with their explicit consent.

All reports are registered by World of Talents in a designated logbook, which can be consulted by contacting kaat.philips@worldoftalents.group – TEL: +32 470 90 23 34.

If a report is made via telephone or another voice messaging system, the report will be recorded by storing a detailed written transcript of the conversation. The whistleblower will be given the opportunity to review, amend if necessary, and approve the written record.

8. Protection and Prohibition of Retaliation

All reporters and individuals within the Circle of Protected Persons who consider making a report or are involved with a reporter are covered by the prohibition of retaliation and are protected against any form of adverse treatment. This includes, but is not limited to : suspension, dismissal, a negative performance evaluation, disciplinary action, non-appointment to a position, promotion or training opportunities, exclusion, premature termination of a contract for the supply of goods or services, or revocation of a permit. Threats of, or attempts at, retaliation also fall under this prohibition. This protection applies to both natural and legal people who assist a reporter.

The aim of this protection is to ensure that reporters can always raise concerns about (suspected) breaches within the organization or provide information on violations or potential violations of EU law without fear for their (legal) position.

Reporters cannot be held liable for defamation, disclosure of trade secrets, copyright infringement, or breach of confidentiality, provided they reasonably believed that the disclosure was necessary to reveal a breach or potential breach of EU law.

This reporting procedure and the prohibition of retaliation do not apply to personal grievances, dissatisfaction with management decisions, or matters of personal conscience. The reporter must not act out of personal gain; in such cases, this protection does not apply.

Reporters who disclose a breach, suspected breach, or violation of EU law in which they knowingly participated are not exempt from sanctions.

A key condition is that the reporter acts in good faith and has reasonable grounds to believe that the information reported was accurate at the time and fell within the scope of the applicable law. No protection is granted to those who knowingly report false or misleading information.

If World of Talents takes an adverse measure for reasons unrelated to the report, it must clearly justify why such action was necessary. This is only permissible if the action is unrelated to a good faith and proper report of a suspected breach or misconduct. World of Talents will address employees found to retaliate against reporters and may issue a warning or impose disciplinary measures.

9. Investigation

The Internal Reporting Office shall, as soon as reasonably possible, initiate an investigation into the reported violation, suspected violation, or breach or potential breach of EU law, unless:

- The report is not based on reasonable grounds;
- It is clear in advance that the report does not concern a violation, suspected violation, or breach or potential breach of EU law as defined in this Reporting Procedure.

If the Reporting Office decides not to initiate an investigation, the reporter and/or the Integrity Officer shall be informed in writing within two weeks of the internal report. The decision will be substantiated with reasons.

If the Reporting Office decides to proceed with an investigation, the reporter and/or the Integrity Officer shall be informed in writing within two weeks of the internal report.

The person with final responsibility or the Executive Management will assess whether an external authority must be notified of the internal report. If so, a copy of the notification will be sent to the reporter unless this would compromise the interests of the investigation or enforcement.

The person with final responsibility or the Executive Management shall appoint investigators who are independent and impartial. If an external authority has been notified of the internal report, the organization may coordinate with any ongoing investigation by that authority.

10. Authority reporting office

For the purpose of investigating a report, the Reporting Office is authorized to request all relevant documents it deems necessary to formulate its advice. World of Talents and all employees are, in principle, obliged to provide the requested information to the Reporting Office or to assist in obtaining it.

If the requested information is not, or only partially, provided by World of Talents, the reasons for this must be substantiated and communicated to the Reporting Office.

The Reporting Office may, as part of its investigation, also interview the management of World of Talents. If the information provided by the management is of a confidential nature and must remain solely for the knowledge of the Reporting Office, this must be explicitly communicated to the Reporting Office.

The Reporting Office has the authority to retain experts for the purpose of obtaining relevant information.

Costs incurred by the Reporting Office up to a maximum of €25,000 will be automatically charged to the management of World of Talents. Costs exceeding this amount must be submitted to the management of World of Talents for approval prior to being incurred.

11. Advisory report

If the Reporting Office has initiated an investigation into the report, it will, as soon as reasonably possible but no later than eight weeks after receiving the report, document its findings in an advisory report addressed to the management of World of Talents. The advisory report will provide an assessment of the validity of the report and make recommendations to the management of World of Talents.

In exceptional cases, this deadline may be extended, and the Reporting Office will inform the reporter and/or the Integrity Officer and the management of World of Talents accordingly. The reporter and/or Integrity Officer must be informed about the follow-up and any further steps within a maximum of three months after the receipt confirmation is sent.

The advisory report, with recommendations, will be provided to the reporter and/or the Integrity Officer and the management of World of Talents, in anonymized form, if necessary for the protection of the reporter, and in compliance with the confidential nature of the information submitted to the Reporting Office, as well as any applicable legal provisions.

12. Position Statement

Within four weeks of receiving the advisory report from the reporting office, the reporter and/or the Integrity Officer, the reporting office, and the person(s) to whom the breach, suspected breach, or violation or potential violation of EU law pertains, will be informed in writing by or on behalf of the management of World of Talents regarding the substantive position on the report. This will also include details on what actions the report has led to or is expected to lead to.

In exceptional cases, this period may be extended by up to four weeks. The management of World of Talents will notify the reporter and/or the Integrity Officer, the reporting office, and the person(s) involved in writing of this extension.

13. The right to be heard

World of Talents provides the whistleblower with the opportunity to respond to the investigation report and the position statement of World of Talents. If necessary, a new or supplementary investigation will be conducted following a response. The same rules apply to this new or supplementary investigation as for the initial investigation. If World of Talents has informed or is informing an external body, the whistleblower's response to the investigation report and the position statement of World of Talents will also be communicated to that external body. The whistleblower will receive a copy of this communication.

14. External Reporting Channel: Competent Authority

A suspicion of misconduct can be reported externally if:

- The whistleblower disagrees with the position / decision of World of Talents or believes that the suspicion has been improperly dismissed;
- No stance has been received on an internal report within a reasonable period.

An external report may be considered if it would be unreasonable to expect the whistleblower to first make an internal report. This is certainly the case if required by any legal provision or if the following conditions apply:

- An immediate danger exists, where a significant and urgent societal interest necessitates an immediate external report;
- There is a suspicion that World of Talents is involved in suspected violation or misconduct;
- A situation where there is reasonable fear of retaliation for making an internal report;
- A clear threat of fraud or destruction of evidence;
- A previous report following the same procedure about the same misconduct or irregularity, which did not resolve the issue;
- An obligation to make a direct external report.

The authority that, in the reasonable judgment of the reporter, is most appropriate to investigate the external report of the suspected wrongdoing is the external authority.

In the Netherlands, reports can be made directly to the Competent Authority in the Netherlands, either immediately or after an internal report, namely:

- De Autoriteit Consument en Markt (ACM);
- De Autoriteit Financiële Markten (AFM);
- De Autoriteit persoonsgegevens (AP);
- De Nederlandsche Bank (DNB);
- Het Huis voor Klokkenluiders;
- De Inspectie gezondheidszorg en jeugd (IGJ);
- De Nederlandse Zorgautoriteit (NZ);
- De Autoriteit Nucleaire Veiligheid en Stralingsbescherming (ANVS), en
- Bij algemene maatregel van bestuur of ministeriële regeling aangewezen organisaties en bestuursorganen, of onderdelen daarvan.

In Belgium, reports can be made directly or after an internal report to the Federal Ombudsman, who can further refer to the relevant competent authority.

In Germany, reports can be made directly or after an internal report to...

15. Reporting and evaluation

Management will prepare an annual report on the implementation of this policy. This report will include at least:

- Information about the number of reports and an indication of the nature of the reports, the outcomes of the investigations, and the positions of World of Talents;
- General information about any experiences in combating retaliation against the whistleblower;
- Information on the number of requests for investigations into retaliation following reports, an indication of the outcomes of the investigations, and the position of World of Talents.

16. Miscellaneous Rules

In situations or circumstances not covered by this Whistleblowing Policy, the management of World of Talents will decide.

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If you have any questions or concerns regarding this Code, you may always contact your commercial representative at World of Talents or esg@worldoftalents.group.

Steve Rousseau
Group CEO