



Agaris GROUP

Together we grow

Reporting Regulation

Abuses and irregularities

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1. Purpose

AGARIS is committed to conducting all of its business activities in an honest and ethical manner. We are committed to open communication and expect all our employees to perform to the highest standards in accordance with our Anti-Corruption and Anti-Bribery Policy, Code of Conduct and other internal policies and procedures.

However, all organisations are exposed to the risk that things may sometimes go wrong, or that unintentional illegal or unethical behaviour may occur. A culture of openness and accountability is crucial to preventing such situations and dealing with them when they occur. This Policy sets out the framework within which you may report the matters addressed in section 3.

2. Who is covered by this regulation?

This policy applies to all employees at all levels within the organisation, including managers, white-collar workers, blue-collar workers, interim workers, consultants, students, trainees and subcontractors

(collectively referred to in this procedure as 'employees').

3. What does 'reporting' mean?

Reporting means disclosing information relating to suspected wrongdoing and irregularities at work. These may include criminal or unlawful acts, miscarriages of justice, endangering health and safety, causing environmental damage, non-compliance with laws and regulations, bribery, false financial reporting, violation of our internal policies and procedures (including the Code of Conduct), fraud, negligence, other acts equivalent to serious misconduct, as well as the deliberately concealment of the aforementioned matters.

A reporter is someone who takes professional responsibility and, in good faith, expresses genuine concerns about one or more of the above matters. If you suspect any wrongdoing/irregularities or dangerous situations affecting our operations, you may raise your genuine concern through the reporting scheme under this regulation.

This Procedure is not intended for complaints relating to your personal situation, such as salary and conditions of employment. This regulation also does not replace existing procedures for individual complaints mentioned in the labour regulations (such as bullying, inappropriate sexual harassment, aggression, violence and discrimination). Such situations can be discussed with the HR department, the external confidential advisers and/or the company doctor.

4. Reporting an abuse

We hope that in many cases you will be able to report any abuse to your line manager. You can inform your line manager of the issue in a personal conversation, but you can also do this in writing. This may lead to a quick and effective solution for the abuse you have reported. In the second instance, you can always report to the HR department or the manager of your manager.

If the matter is more serious or you think that your line manager is not the right contact for the issue, contact the Report Point Abuses (hereinafter referred as Report Point). For our company, the Abuse Handling Committee (referred to behind as Committee), consisting of the Finance Manager, the HR Manager and the CEO, is in charge of handling the matter. To these people, our employees can report genuine concerns about possible abuses at work in complete confidentiality and with full protection of their identity.

5. Procedure

1. A report should preferably be made using a report form (see appendix).
2. This can be done electronically at the e-mail address complaint@agaris.com or in writing to the following address: AGARIS Belgium, attn. Management Assistant, Skaldenstraat 7A in 9042 Desteldonk.
3. The Report Point that receives the report confirms the receipt of the report to the reporter within one week.
4. The Report Point immediately informs the Committee.
5. The Committee decides on the scope of a possible investigation, whether there is reason for an investigation and if so, the form this should take. Sometimes a report can be dealt with without an investigation having to take place.
6. The Committee informs the reporter of the progress of his report no later than four weeks later.
7. The report, the correspondence relating to it and the handling will be carried out in complete secrecy and confidentiality, unless the reporter releases the Committee from its duty of confidentiality.

6. Confidential treatment

We hope that employees will feel free to openly denounce abuses and irregularities within the framework of this regulation. We encourage employees not to make reports anonymously. Adequate investigation is made difficult or impossible if we cannot ask you for additional information. It then becomes more difficult to determine whether the allegations are credible and have been made in good faith. The necessary measures are taken to ensure confidentiality.

7. Protection of the reporter

The reporter can always request to remain completely anonymous. The name of the reporter will then not be recorded anywhere. If your anonymity impedes the investigation of a report, you will be asked to reveal your identity. If your identity is revealed, this will only be done to persons who require this information in the context of reporting the possible abuse.

The confidential treatment of the report ends, however, if the reporter himself deliberately breaks the confidentiality.

An exception to the aforementioned confidentiality obligation can only be made with the consent of the reporter or when there is a very urgent reason. This compelling reason is present when the following five conditions are fulfilled:

1. Everything has been done to obtain the consent of the reporter.
2. The complaints handler is in distress of conscience by maintaining secrecy.
3. There is no other way to solve the problem than to breach the confidentiality.
4. It is almost certain that not breaking secrecy will cause demonstrable and serious damage and/or danger to those involved or third parties.
5. The complaints handler is almost certain that breaching secrecy will significantly prevent or limit that damage or danger to those involved or third parties.

The committee member will always consult with another committee member before breaching confidentiality and will inform the reporter in advance of the intention to breach the confidentiality.

Preventing sanctions or unfair treatment: Reporters who act in accordance with these rules can make their report without jeopardising their employment status. This implies that he/she is not disadvantaged in any way in his/her position as a result of this question or report, as long as he/she acts in good faith.

Retaliation against reporters as a result of a report made in good faith shall be considered a serious violation of this reporting policy and our company's code of ethics, in which case appropriate action shall be taken to protect the reporter's employment rights and to sanction those responsible for the retaliation. Employees who believe they have suffered adverse consequences as a result of a report are requested to make this known to the abuse handling committee as soon as possible.

8. Abuse of reporting system

The company assumes that reporters will raise their concerns in good faith. If upon further investigation no confirmation can be found for certain reports or if these prove to be unrealistic, no action will be taken against reporters who have expressed their concerns in good faith.

However, the Company cannot allow reporters to deliberately submit reports that they know or are supposed to know are false. Intentionally false reports will be sanctioned in an appropriate manner and he or she may be held liable for the damages suffered by people affected by such false reports.

9. Disclosure to third parties

The purpose of this scheme is to provide an internal system for reporting, investigating and resolving workplace wrongdoing. In most cases, you will have no reason to alert third parties.

In some cases, you may find that it is better to make your report to an external body (external confidential advisor IDEWE, police, company doctor, inspection service, ...) . We strongly advise you to seek advice before turning to a third party with your report.

10. Responsibility for the success of this regulation

The Board of Directors has the final responsibility for this regulation and for the assessment of the effectiveness of measures taken in response to reports of possible wrongdoing made in the context of this regulation.

At least once a year, the Committee, in cooperation with the Executive Board, must review and assess this scheme in terms of its legal and operational functioning.

All employees are responsible for the success of this regulation. If they suspect a dangerous situation or wrongdoing, they must base their report on this regulation. Comments and suggestions for improvement from employees regarding this regulation are welcome.

Appendix : Report form

Please read the reporting regulation carefully before making a report.

Do you wish to remain anonymous?

YES NO

Please complete your contact details in the table below:

Name and first name:	
Telephone number:	
E-mail address:	

- If you reveal your identity, full protection is assured.
- If you wish to remain anonymous and we cannot communicate with you, it may limit our investigation of the report.

Where did the incident take place? (Mention location, office, city, department, etc.)

When did the incident take place?

Describe in as much detail as possible the illegal, unethical or improper conduct you wish to report.
 (Attach all documents that can help us investigate your report; provide the names of the persons involved in this conduct)

How and when did you discover the incident and what is your relationship to AGARIS?

Please provide the names of any persons or organisations to whom you may have already reported this:

Do you think anyone has tried to hide the reported behaviour or issue?

Any other comments to report?

May we contact you if we have additional questions?

By telephone (as specified in contact details) YES NO

By e-mail (as specified in contact details) YES NO

Please read your statement carefully before forwarding it to the Reporting Point!

By e-mail: complaint@agaris.com

By post: AGARIS Belgium NV

Attn: the Management Assistant

Skaldenstraat 7A

9042 Desteldonk.