



Whistleblowing Policy

1. Introduction

The Whistleblowing Policy aims to transpose, among other things, Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law in relation to legal entities in the private sector in the light of federal competences, as transposed in the Act of 28 November 2022.

The Whistleblowing Policy should be read together with the Act of 28 November 2022. In case of inconsistencies, the Act of 28 November 2022 prevails over the Whistleblowing Policy.

Care Property Invest reserves the right to unilaterally amend or revoke the Whistleblowing Policy at any time.

2. Purpose

Care Property Invest NV (hereinafter "Care Property Invest" or the "Company") is guided by its values and standards, of which honesty, integrity and respect are a fundamental part. Care Property Invest strives to act in all circumstances in compliance with these values and standards, always acting in accordance with applicable regulations, the Corporate Governance Charter, the Integrity Policy and other internal policies.

The Whistleblowing Policy provides a system that provides all employees and certain other stakeholders of the Company with the necessary means to report certain Breaches, in a confidential manner and without risk of Retaliation. In this way, Breaches, which may harm the interests of Care Property Invest can be prevented and/or remedied.

3. Definitions

For the purposes of this policy, the following definitions apply:

- 1) "Act of 28 November 2022" means the Act of 28 November 2022 on the protection of notifiers of breaches of Union or national law established within a legal entity in the private sector, including its implementing decrees.
- 2) "Affected Third Parties": Third parties connected to the Notifier who may be subject to retaliation in a work-related context, such as colleagues or family members;
- 3) "Breaches": acts or omissions that (i) are unlawful and relate to the policy areas belonging to the material scope referred to in Section 4 and/or (ii) go against the purpose or application of the rules in the policy areas belonging to the material scope referred to in Section 4, as well as and possible Breach that is highly likely to occur or (an attempt to) conceal a Breach;
- 4) "Facilitator": A natural person who assists a Notifier in the reporting process and whose assistance must be confidential;
- 5) "Notifier": Defined in section 4;
- 6) "Notification Manager": The Compliance Officer or, if the Compliance Officer is involved in the

notification or his/her independence and impartiality would be compromised for any other reason, the Chairman of the Board of Directors of the Company; The Notification Manager shall always act independently and impartially in his/her capacity as Notification Manager;

- 7) "Retaliation" means any direct or indirect act or omission as a result of an internal or external report or disclosure, and which results or may result in unjustified prejudice to the Notifier; and
- 8) "Whistleblowing Policy" means this document, as amended from time to time;

4. Scope of application

PERSONAL SCOPE OF APPLICATION: WHO CAN REPORT A BREACH?

The following persons are eligible to report Breaches under the Whistleblowing Policy:

- (Former) employees of the Company;
- Self-employed persons performing services for the Company;
- Shareholders of the Company;
- Members of the Board of Directors and the Executive Board;
- Volunteers of the Company;
- Trainees employed (whether paid or unpaid) by the Company; and
- Any person working under the supervision and direction of contractors, subcontractors and suppliers of the Company.

(hereafter the "*Notifier*")

MATERIAL SCOPE OF APPLICATION: WHICH BREACHES ARE ELIGIBLE?

In accordance with the Act of 28 November 2022, this policy exclusively regulates the protection of Notifiers relating to the following areas:

- Public procurement;
- Financial services, products and markets, prevention of money laundering and terrorist financing;
- Product safety and product compliance;
- Transport safety;
- Protection of the environment;
- Radiation protection and nuclear safety;
- Safety of food, feed, animal health and animal welfare;
- Public health;
- Consumer protection;
- Protection of privacy and personal data, and security of network and information systems;
- Opposing tax fraud;
- Opposing social fraud;
- Infringements affecting the financial interests of the European Union, as referred to in Article 325 of the Treaty on the Functioning of the European Union; and
- Infringements relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union.

The following information is explicitly excluded from the scope of the Whistleblowing Policy and therefore cannot be the subject of a report:

- any information relating to the field of national security;
- classified information;

- information covered by medical or lawyer confidentiality; and
- information covered by the secrecy of judicial deliberations.

5. Internal reporting

REPORTING

Any Notifier may report a Breach within the framework of this Whistleblowing Policy to the Compliance Officer or, if the Compliance Officer is involved in the notification or his/her independence and/or impartiality would be compromised for any other reason or the Chairman of the Board of Directors of the Company. A notification can take place in one of the following ways:

- Via email at the following email address:
 - o Compliance Officer: jan.vanbeers@carepropertyinvest.be;
 - o Chairman BoD: marc.suykens@scarlet.be;
- By phone with the relevant Reporting Manage, accessible via Care Property Invest's general number (03 222 94 94); of
- Verbally to the relevant Notification Manager in person.

Each notification must contain at least the following information:

- the identity of the Notifier;
- the nature of the Breach and the facts underlying the Breach;
- the identity of the persons involved in the Breach
- the period or time at which the Breach occurred; and
- any available evidence regarding the Breach in the Notifier's possession.

Reports cannot be submitted anonymously. However, reports are treated confidentially and with the utmost discretion (see below).

REGISTRATION

In the interest of the Notifier and the Company, all notifications under the Whistleblowing Policy are recorded in a register kept by the Compliance Officer.

Any written notification (via email) will be recorded in full in the register. A verbal notification (oral or via telephone) will be recorded in the form of an accurate record of the conversation in which the notification took place, whereby the Notifier will always be given the opportunity to check this record, correct it and sign it for approval.

PROCESS

Within 7 days of receiving the notification, the Notification Manager will provide the Notifier with an acknowledgement of receipt; if possible, this will include confirmation as to whether or not the notification falls within the scope of the Whistleblowing Policy and, consequently, whether the Notifier can benefit from the legal protection (see below).

Thereafter, the notification is further followed up by the Notification Manager, whereby he/she (i) verifies, completely independently and impartially, the accuracy of the allegations contained in the notification and (ii) addresses the possible Breaches in consultation with the competent persons and/or bodies within the Company through actions such as an internal investigation, a prosecution, cessation of the Breach, actions for the recovery of funds, etc.

Within 3 months of receiving the notification, the Notification Manager will provide feedback to the Notifier and the management of the Company regarding the merits of the notification, the process and the actions/measures taken to remedy the Breach.

POSITION OF THE NOTIFICATION MANAGER

The Notification Manager will perform his/her/its duties in a fully independent and impartial manner. The Company guarantees that the independence and impartiality of the Notification Manager will be guaranteed at all times.

The Notification Manager will treat each Report with the utmost care and discretion.

If a Notification Manager considers that he/she cannot deal with a particular notification, for example because he/she is directly or indirectly involved in the notification or his/her independence or impartiality is compromised for any other reason, he/she will immediately communicate this to the Notifier and refer the Notifier to one of the other Notification Managers.

6. External reporting and public disclosure

Besides the internal reporting channel, to report a breach, the Notifier may also use the available external reporting channels or publicly disclose the breach directly or indirectly in accordance with the provisions of the Act of 28 November 2022

7. Protection mechanisms: Safeguards for the Notifier

INTRODUCTION

To enjoy the protection under the Whistleblowing Policy, the Notifier must be able to demonstrate that he/she had reasonable grounds to believe that the reported information is/was true at the time of the notification and that the Breach falls within the material scope of the Whistleblowing Policy (see above). Any person who makes a notification in bad faith (e.g. a knowingly unfounded notification or the notification of a Breach in which the Notifier himself participated) shall not benefit from the protections under this Whistleblowing Policy.

If those conditions are met, the Notifier is protected by (i) the confidentiality of the notification and the procedure; (ii) a prohibition on Retaliation and related sanctions and (iii) support for the Reporter by an external service provider.

Finally, the protection also extends to (i) Facilitators and Affected Third Parties and (ii) legal entities owned by the Notifier, for which the Notifier works or with which the Notifier is otherwise connected in a work-related context.

CONFIDENTIALITY

All parties notified of the (possible) Breach shall treat the notification and the investigation to be conducted as confidential, except with the prior written consent of the Notifier and the Notification Manager.

In doing so, unless absolutely necessary in the context of the investigation of the notification or the remedy of the Breach, the identity of the Notifier shall not be disclosed. If, in the context of the follow-up of the notification, it would be essential to disclose the identity of the Notifier, the Notification Manager will in

any case notify the Notifier thereof in writing in advance.

PROHIBITION ON RETALIATION

The protected person enjoys protection against Retaliation, as well as threats and attempts of Retaliation. These include suspension, dismissal, refusal of promotion, harassment, reduction in salary, negative evaluation, disciplinary action, etc.

Care Property Invest and all its appointees shall at all times refrain from Retaliation against protected persons. Any breach of this obligation by any appointee of Care Property Invest may give rise to disciplinary sanctions or remedies as per the agreement with the appointee concerned.

SUPPORT

Any Notifier can contact the Federal Institute for the Protection and Promotion of Human Rights (hereinafter "FIRM") as a central information point.

FIRM provides support to each Notifier through:

- information and advice on the Whistleblowing Policy;
- support for the Notifier, including legal assistance and information, financial assistance in legal proceedings, social assistance, psychological assistance, assistance in dealing with media, technical assistance, etc.; and
- legal assistance in criminal and civil proceedings.

More information in this regard can be found on the FIRM website (link: [Website FIRM](#)).

8. Processing of personal data

The notification of Breaches and its handling in accordance with this Whistleblowing Policy involves the processing of personal data. Care Property Invest is the controller of such processing.

For the purposes of this Whistleblowing Policy, personal data may be processed in the context of processing a notification, dealing with it and with a view to taking relevant measures and actions as a result of the Breach that is the subject of the notification, whether or not in judicial proceedings.

The ground for the processing of personal data in application of the procedures contained in the Whistleblowing Policy is the legal obligation of Care Property Invest to provide for such procedures in accordance with the Act of 28 November 2022, as well as the Act of 2 August 2002 on the supervision of the financial sector and financial services. In addition, another ground for processing may be the legitimate interest of Care Property Invest to defend its interests in court, if necessary.

Care Property Invest may disclose personal data to external advisers, competent authorities and regulators.

Care Property Invest will delete personal data within a reasonable time and only retain it for as long as necessary for the purpose of handling the notification in accordance with the Whistleblowing Policy and applicable regulations.

Persons whose data is processed in the context of a Breach notification have the right to access their personal data. They may have their personal data corrected or request the erasure or restriction of the

processing of their personal data. They may also object to the processing of their personal data on compelling legitimate grounds.

Persons whose data are processed always have the right to lodge a complaint with the supervisory authority.

9. Approval by the Board of Directors

Approved by the board of directors on 6 September 2006, updated on 24 March 2014, 12 January 2015, 23 June 2021 and 23 January 2024.

Latest update: 23 January 2024

More information:

Care Property Invest nv, Public RREC under Belgian law

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