

Introduction

BDO considers integrity to be one of the cornerstones of its DNA. That is why a whistleblower mechanism has been set up that allows both employees and external parties to report 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 may be concerned about the possible implications and reprisals of making a report. BDO has established a policy to ensure that there is a framework within which employees can express their concerns without fear of reprisals.

If you are unsure whether to report your concerns, it may be helpful to discuss this with your manager, provided they are not involved in the matter in any way. It is important that you do not discuss your concerns with anyone involved in the incident and that you do not disclose your suspicions to anyone other than the person you have asked for confidential advice.

The whistleblower system is in line with Belgian Act of 28 November 2022 on the protection of whistleblowers reporting breaches of Union or national law within a legal entity in the private sector (hereinafter referred to as 'Legislation'¹).

Scope

This policy applies to all persons who have obtained information about infringements in a work-related context² , including:

- Current or former employees;
- Independent consultants, freelancers;
- Temporary employees such as contractors or agency workers;
- Volunteers or interns;
- Individuals providing services on a self-employed basis;
- Shareholders and members of the governing body;
- Suppliers, subcontractors and their staff;
- Persons in the pre-contractual phase (e.g. job applicants);
- Facilitators;

¹ Act of 28 November 2022 on the protection of whistleblowers reporting breaches of Union or national law within a legal entity in the private sector ("the Act").

² As an exception to this, Article 6§6 of the Act

- Third parties associated with the reporter who may be subject to retaliation in a work-related context;
- Legal entities owned by the reporter, for which the reporter works or with which the reporter is otherwise associated in a work-related context.

What can be reported

This policy is intended for reporting breaches to the following areas :

- public procurement;
- financial services, products and markets, prevention of money laundering and terrorist financing;
- 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 privacy and personal data, and security of network and information systems;
- combating tax fraud;
- combating social fraud.

Matters of a personnel or employment law nature, such as individual employment disputes, disagreements regarding employment conditions, and conflicts between employees, fall outside the scope of this policy and are handled through the established HR procedures.

Submitting reports

You are strongly encouraged to report your concern through internal channels if you become aware of any breach of laws and regulations, or of internal policies and procedures related to the areas mentioned above.

Reporting channels

BDO provides a platform that is accessible to internal and external whistleblowers. Reports can be submitted in writing using the form or via a voice recording on the website: <https://bdobelgium.whistlelink.com/>

Anonymous reports

BDO provides a whistleblower tool that allows reports to be submitted anonymously. When submitting an anonymous report via the tool, it is important that the reporter notes down or remembers the report number and verification code, as this is the only way to consult the report and the communication with the whistleblower officer.

External reports

It is strongly recommended that breaches are first reported via the internal reporting channel within BDO. This allows BDO to investigate the report and take any appropriate measures.

Within the European Union, whistleblowers have 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. Reporters can make an external report to the federal ombudsman via: <https://www.federaalombudsman.be/nl/klokkenluiders>

Content of the report

Your report must contain the following information:

- Your name and relationship with 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 or breach you wish to report, together with the time, date and location of any specific incidents or breaches;
- The names and contact details of other persons who witnessed or have more information about the incident;
- Any information you may have about similar previous incidents or infringements relating to the person(s) mentioned in your report.
- Any evidence or useful documents you have in connection with the report.

Handling of the report

Reports are received and handled by the whistleblower officer, Stephan Vandewiele. Upon receipt of the report, the officer will assess whether it falls within the scope of the whistleblower policy. If the report does not fall within the scope, it will be rejected and the reporter will be asked to contact the competent department within BDO or external authorities. Within seven days of receipt of the report, the reporter will be informed of the acceptance or rejection of the report.

Investigation of the report

Upon acceptance of the report, the whistleblower officer will initiate an investigation into the content of the report.

Within three months of accepting the report, the whistleblower officer will inform the reporter of the status of the investigation. The reporter has the right to be kept informed of the status of the investigation. However, the reporter does not have the right to know 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 of the investigation.

However, if the reporter is not a party to the case, he/she is not entitled to detailed information about how BDO is handling the report.

Confidentiality of the report

If you express a concern, the confidentiality of your identity will be guaranteed in accordance with applicable laws and regulations. Your identity will not be disclosed to anyone other than those authorised to receive or follow up on reports without your express consent. This also applies to any other information from which your identity can be directly or indirectly deduced. Your identity may only be disclosed if there is a necessary and proportionate obligation imposed by EU or national legislation in the context of investigations by national authorities or legal proceedings. This includes, among other things, the protection of the rights of defence of the person concerned.

Protection of the whistleblower

No whistleblower, as defined in the scope of application, who reports an incident may be

penalised or be subject to any discriminatory measure because he or she has submitted a report in good faith through the whistleblowing mechanism. BDO does not allow any retaliation against those who report a breach or suspected breach of the rules or guidelines in good faith. If you report a concern and it later turns out that you were mistaken or that there is an innocent explanation for your concern, you will not be punished or discriminated against.

Whistleblowing privacy statement

BDO (hereinafter "BDO") recognises the importance of data protection and privacy of Personal Data. This Privacy Statement (hereinafter the "Statement") contains important information about the processing of Personal Data in the context of the whistleblowing procedure.

In this Statement, the following terms have the following meanings:

- "BDO": BDO BV, the company that is part of the BDO Belgium PLC consortium, located at Da Vincilaan 9, bus E.6, 1930 Zaventem
- "Personal Data" (hereinafter "Personal Data" or "Data"): any information relating to an identified or identifiable natural person, in particular by reference to an identifier such as a name, an identification number, location data or an online identifier
- "Controller": a natural or legal person, public authority, agency or other body which, alone or jointly with others, determines the purposes and means of the processing of Personal Data
- "Processing of Personal Data": any operation or set of operations which is performed on Personal Data or on sets of Personal Data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, aligning or combining, blocking, erasing or destroying data.

Scope

Objective

BDO will process Personal Data for:

- the receipt, registration and follow-up of reports of breaches as described in the whistleblower policy;
- conducting a careful and confidential investigation into the reported facts;
- taking appropriate measures in response to the report;
- complying with legal obligations (e.g. reporting to competent authorities);

Data controller

In the context of its activities, BDO, in its capacity as Data Controller, must process your Data insofar as it determines the means and purposes of the processing(s).

Contact details of the Data Controller

- Name: BDO
- Email: dpo.intern@bdo.be
- Website: www.bdo.be
- Postal address:

BDO Belgium

The Corporate Village - Elsinore Building

Da Vincilaan 9/E.6

1930 Zaventem

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Data Protection Officer (“DPO”)

We have appointed a Data Protection Officer (DPO) within BDO.

The DPO's task is to inform every data subject about the Data being processed about him/her.

The DPO provides advice and checks whether current regulations, in particular the GDPR, are being complied with.

You can contact the DPO if you have any questions regarding the processing of your Personal Data and the exercise of your rights.

Contact details

- Email: dpo.intern@bdo.be
- Telephone: +32 2 778 01 00
- Postal address:

BDO Belgium

The Corporate Village - Elsinore Building

Da Vincilaan 9 - Box E.6

1930 Zaventem

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What categories of Personal Data are processed?

In the context of the whistleblower policy, the following categories of personal data may be processed:

- Identity and contact details of the reporter (if he/she discloses his/her identity);

- Identity of the persons involved mentioned in the report;
- Facts and circumstances mentioned in the report;
- Any supporting evidence (documents, emails, audio recordings, etc.)
- Information about the follow-up to the report;

Why do we collect personal data in the context of our whistleblower policy?

The processing is based on:

- Compliance with a legal obligation;
- BDO's legitimate interests in detecting and following up on infringements;
- Where applicable, the consent of the reporting person (e.g. for further communication).

How is your Personal Data used and shared?

Your Personal Data will only be passed on to the relevant BDO employees on a need-to-know basis, i.e. the recipients who need to carry out the various processing activities relating to the aforementioned purposes.

BDO may share your Personal Data with companies within the group and/or our affiliated companies, for example if this is necessary for the follow-up of your complaint.

We may also share your Personal Data with external advisors who support BDO in the investigation (e.g. solicitors, auditors) as well as with competent authorities, if required by law.

Is your Personal Data transferred outside the EU/EEA?

In principle, BDO does not transfer your Personal Data outside the European Union (EU) or the European Economic Area (EEA). If this does happen, you will be notified.

How long do we retain Personal Data?

Your Personal Data will be retained for as long as necessary to achieve the purposes set out in this Statement or for as long as you do not withdraw your previously given consent.

As the need to retain data depends on the category of Personal Data and the purpose of the processing, the retention periods may vary.

Below are the criteria we use to determine the retention periods for your Personal Data:

- How long do we need the data to provide the requested service?
- Have we specified and announced a specific retention period?

- Have we obtained consent to extend the retention period?
- Are we subject to a legal or contractual obligation or similar obligation?

Once we no longer need your data and are no longer legally obliged to retain it, we will permanently delete it or, if this is impossible, anonymise it in our systems.

However, your Personal Data will be retained and used for the period necessary to fulfil our legal obligations, settle disputes or conclude agreements.

Personal data processed in connection with newsletter and event registrations will be retained until you withdraw your consent (see below).

Please note that such withdrawal of your consent will only have effect for the future and will not affect the processing of your Personal Data that took place prior to the withdrawal, in particular with regard to photos or videos that were published in printed publications or posted on our website or social media.

How is your Personal Data protected and secured?

Your data is considered strictly personal. Therefore, BDO has taken all appropriate technical and organisational measures to protect it against destruction, loss, accidental alteration or damage, accidental or unlawful access or other unauthorised processing of data.

We require all employees and independent contractors to keep Personal Data confidential and to ensure that only authorised personnel have access to this data.

What are your rights as a data subject?

You have certain rights with regard to the Personal Data we hold about you:

- **Right to be informed:** you have the right to be informed, at the latest at the time of collection of your data, about the processing by us, your rights in relation to the processing and the exercise of those rights. That is why we have drawn up this Statement.
- **Right of access:** you have the right to request access to your Personal Data that we process and you also have the right to consult it. At your request, we must provide you with a copy of your Personal Data. You can also receive answers to all your questions regarding the processing of your Personal Data (processing purposes, recipients of the data, retention period, etc.).
- **Right to rectification or completion:** If your Personal Data has changed or is incorrect, you have the right to ask BDO to rectify, complete or erase the outdated, incorrect or incomplete Personal Data that BDO holds about you.
- **Right to erasure ('right to be forgotten')**: In certain circumstances, you have the right to request that your Personal Data be erased, e.g. if the Personal Data is no longer necessary for

the purposes for which it was collected or if you have withdrawn your consent and there is no other legal basis for the processing.

- Right to restriction of processing: you have the right to obtain restriction of the processing of your Personal Data. BDO may therefore temporarily and/or partially suspend processing. You can permanently stop specific processing or all processing procedures by BDO of your Personal Data by exercising your right to object.
- Right to data portability: you also have the right to obtain your Personal Data that you have provided to BDO and to transfer this data to another controller.
- Right to object to certain types of processing: In certain circumstances, you also have the right to object to the processing of your Personal Data. This right cannot be exercised if the processing is necessary to comply with legal obligations.

Exercising the rights of data subjects with regard to their Personal Data

If you would like more information about the processing of your Personal Data or if you wish to exercise your rights, please contact us via one of the following channels:

- by e-mail: dpo.intern@bdo.be
- by post:

BDO Belgium

The Corporate Village - Elsinore Building

Da Vincilaan 9 - bus E.6

1930 Zaventem

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Please clearly indicate which right you are invoking and which data processing you wish to object to or restrict, or which consent you wish to withdraw.

In case of reasonable doubt about the identity of the person submitting the request, BDO is entitled to request additional information necessary to confirm the identity of the person concerned.

No fees will be charged for exercising your rights, unless we consider the request to be clearly unfounded or excessive (e.g. in the case of a repeated request).

However, we may charge you a reasonable fee not exceeding our costs for making the requested additional copies.

All your requests regarding your rights will be dealt with within one month. However, this period may be extended to two months if the request proves to be complicated and/or due to the number of requests we have to deal with. In the event of an extension of this period, we will

inform you of this, stating the reason for this decision.

BDO will inform the third parties to whom the Personal Data has been disclosed of any rectifications, erasures or restrictions made, unless this proves impossible and/or requires a disproportionate effort.

Please note that in certain circumstances specified by law, we may refuse access to your data or may not be able to accept your request if we are authorised to do so by the applicable data protection legislation.

If you disagree with the way we process your data or the way we have handled your request to exercise your rights as a data subject, you have the right to lodge a complaint with the Belgian Data Protection Authority:

- Drukpersstraat 35, B-1000 Brussels
- tel.: +32 (0)2 274 48 00
- e-mail: contact@apd-gba.be

Changes to this Privacy Statement

We reserve the right to amend or supplement this Statement if necessary.

In the event of significant changes, the date of the change will be updated and a copy of the new Statement will be posted on our website.

We recommend that you review this Statement regularly to stay informed about how we process and protect your Personal Data.

Last update: June 2025