

1. General

For PGS Group, it is of paramount importance that employees and third parties can report any suspicions of irregularities within our organization in an adequate and safe manner.

Therefore, PGS has established this whistleblower policy, which ensures that employees can report observed irregularities without fear of retaliation, and that these reports are handled in a consistent manner.

The policy details the eligibility for reporting, specifies the nature of concerns that warrant attention, and outlines the reporting process.

1. Effective date

The policy will be effective from 02/04/2024, for an indefinite period of time and subject to changes due to, including but not limited to, adaptations of relevant legislation and/or operational needs.

This policy is available on the PGS Group website and on Sharepoint under GENERAL > POLICIES.

2. Ownership & approval

The Corporate Social Responsibility ("CSR") department owns this policy. Any changes to this policy requires approval from the CSR Manager.

3. Concerns to report

PGS Group wants to identify, stop, and prevent violations of the law, our internal policies and regulations and other unethical behavior, including the following:

- Violations of local or international law, especially corruption, bribery, fraud, violations of anti-trust or competition law, money laundering, or fraud;
- Human rights violations, including signs of modern slavery, child labor, human trafficking and forced, bonded or compulsory labor associated with PGS Group activities or a business partner of PGS Group;
- Non-compliance with health, safety and environmental compliance requirements, such as workplace health, safety and security risks, hazardous waste spills, discharges, or other environmental concerns;
- Non-compliance with PGS Group internal policies or procedures, or misuse of company assets, such as non-disclosed conflicts of interest, theft or misuse of equipment, supplies, or other assets, unauthorized disclosure of confidential information;

- Non-compliance with fair workplace principles or labor law including discrimination based on gender, gender identity, or expression, age, nationality, race, ethnicity, skin color, or cultural background, religion or beliefs, disability, genetics, or health information, sexual orientation, or union affiliation, or harassment and threats, such as sexual harassment.

PGS Group expects managers to be receptive and professional when dealing with concerns. The preferred course is for employees to first approach their Manager or HR. However, if reporting through these channels feels unsafe or if there's a risk of retaliation, employees are encouraged to contact the PGS Group's whistleblowing recipient (refer to section 5. Where can you report?).

The whistleblower system is designed for reporting significant violations or misconduct. It's crucial to understand that this system is not intended for employment grievances, such as disputes over wages or other contract terms.

For issues related to employment grievances, employees should communicate directly with their Manager, HR, or the confidential advisor. This ensures that minor grievances are resolved promptly and efficiently, maintaining the integrity of the whistleblowing system for more serious concerns.

4. Who can report and what protection do you have?

All employees and appointees of the company, in the broadest sense possible. This includes: employees, interns, volunteers, temporary workers, former employees, employees whose contract has not yet started, independent contractors, shareholders, directors, members of the governing body, and anyone working under the supervision and direction of co-contractors, subcontractors, and suppliers.

The whistleblower protection encourages reports made in good faith, even if they prove to be unfounded after investigation. PGS Group will not tolerate any (attempts at) retaliation against a whistleblower who in good faith reports a suspected violation or cooperates in an investigation into such a violation. We are also strongly opposed to any attempt to prevent a whistleblower from reporting a suspected violation.

When a whistleblower reports a (suspected) legal infringement, and not merely a suspected violation of the Code of Conduct, they receive legal protection against retaliation under the applicable national whistleblower legislation. Abuse of this policy will not be tolerated. Deliberately making a false accusation will be treated as a disciplinary offense.

5. Where can you report?

Employees who wish to report a concern under this policy, can do so by sending an e-mail to Jean-Philippe Gaussorgues, the **whistleblower recipient**, via whistleblower@pgsgroup.com or by calling the number +33 6 29 93 73 01. Upon request of the whistleblower, a physical meeting can be arranged, depending on practical circumstances, such as distance and timing.

Employees may, if desired, report complaints on an **anonymous basis** by writing a letter. Correspondence should be marked personal and confidential, and may be addressed as follows:

PGS Group Headquarters – Personal and confidential
Jean-Philippe Gaussorgues
Torhoutsebaan 5/02
8470 Gistel, Belgium

In this case, the recipient of the report does not know the identity of the whistleblower and cannot contact them about the (in)admissibility of the whistleblower report or for further information or clarification.

Whether the employee reports anonymously or not, the possible existence of the violation and their identity as a whistleblower will be treated confidentially. Their identity will not be disclosed to third parties unless the company is legally obliged to do so or unless they consent to it.

6. How is a report handled?

When a whistleblower reports an issue via e-mail or post, and their identity is known, they will receive an acknowledgment within seven days. An independent, impartial investigation follows, taking into account all factual and legal aspects. If the whistleblower's identity is known, they may be asked additional questions during the investigation.

Within a reasonable timeline, and no later than three months from the report, the whistleblower, if identified, will be informed about the findings and outcome of the investigation. Based on the investigation, a judgement will be made on the report and, if necessary, appropriate measures and sanctions will be taken.

7. Personal Data

In the context of this reporting procedure, PGS Group will act as the data controller of personal data and will comply with relevant legislation.