

Whistleblowers policy

Policy statement

In this document, the management of AWDC expresses its intentions and directions regarding whistleblowing.

The objectives of the whistleblowers policy

The management of AWDC is committed to further facilitate a speak-up culture with this AWDC whistleblowers policy.

To facilitate this reporting, AWDC has set up a secure and confidential internal reporting channel in accordance with the law of 28 November 2022 on the protection of whistleblowers of breaches of Union or national law established within a legal entity in the private sector (the “Whistleblowing law”).

AWDC has opted together with the Belgian registered diamond companies in annex to share resources as regards the receipt of reports and any investigation to be carried out. This shall be without prejudice to the obligations imposed upon such entities by the Whistleblowing Law to maintain confidentiality, to give feedback, and to address the reported breach.

To this end Employees working for Belgian registered diamond companies in annex (hereinafter referred to as “employees”) may report Information on actual or suspected breaches through the Internal Reporting Channel (Whistleblowing Channel) at any time. This reporting channel provides the possibility of anonymous reporting of breaches and includes a framework for the protection of the whistleblower.

The purpose of this whistleblowers policy is to provide readily available information about whistleblowing and to inform the potential whistleblowers of the principles and procedures of internal reporting.

Detailed policy statement

1. General – scope of application

The scope of the whistleblowers policy

AWDC aims to provide a safe and secure environment for every employee so that they can address their concerns with their supervisor without fear of retaliation. Nevertheless, it is always possible that someone feels that the only way to raise the concern in an effective way is through a whistleblowing channel.

AWDC wants to ensure via this policy that this is made possible.

The Whistleblowing Channel is a system for reporting suspected or actual breaches in 'good faith' regarding the topics in Annex 1.

The whistleblowers policy within our organization

AWDC commits itself to follow the applicable legal requirements regarding whistleblowing. This policy has been developed in line with other policies of AWDC and considers the different stakeholders in this area. As part of the best practices in our organization, the policy will be reviewed on a regular basis and AWDC commits to continuous improvement. The first evaluation will be held a year after the implementation of the policy.

AWDC commits itself to trust, impartiality and protection of the whistleblower throughout the entire whistleblowing process.

2. Reporting

Who can report a breach?

Every current employee can report a suspected or actual breach via the Whistleblowing Channel. You can use this channel even if you are bound by a non-disclosure agreement or other obligation of confidentiality.

What can be reported?

You can report if you have a reasonable basis for believing that:

- an act or omission constitutes a breach against the topics listed in annex 1 and
- such breach has occurred or is highly likely to occur.

Before reporting, it is important that you evaluate if your belief is based on facts and not on hearsay.

We encourage you to help us become a stronger and more transparent company by reporting any (potential) breach you witness.

Guidance & how to report?

AWDC is a company embracing the speak-up culture and strongly encourages upholding highly ethical standards.

The main principle of the Whistleblowing channel is the protection of the Whistleblower. Breaches falling within the material scope of this Policy may be reported by employees

AWDC has invested in setting up a whistleblowing channel where internal reports can be submitted in a confidential and even anonymous way. AWDC guarantees that reports will be handled in a professional and impartial manner. Via this internal reporting channel, every suspected or actual breach against the topics listed in Annex 1 can be reported by a whistleblower.

Every report is received by the Whistleblowing Officer of AWDC who will treat it diligently and in a timely manner.

AWDC provides the possibility to report a breach in writing, via the web based platform diamondintegrity.grantthornton-whistle.com and this 24/7 in several languages.

3. Safeguarding the whistleblower

Protection of the whistleblower

AWDC seeks to create a safe environment where everyone has the possibility to raise concerns without fear of retaliation. AWDC does not tolerate any retaliation against anyone who has made a report in good faith or any person who confidentially assisted a whistleblower in the reporting process.

A whistleblower is protected against any possible retaliatory measure and detrimental conduct by AWDC following his or her report.

If a whistleblower feels that he or she is the target of a retaliatory measure, he or she should contact the Whistleblowing Officer via the internal reporting channel who will take the necessary steps to end the retaliatory measures. AWDC will follow up on possible allegations of retaliation and commits itself to take the necessary measures in response to any act of retaliation.

If a whistleblower makes a report not covered by the scope of this policy, he or she will not benefit from the protection of the whistleblower from this policy.

Knowingly making false reports

If a whistleblower knowingly makes a false report, he or she will not benefit from the protection of the whistleblower under this policy. Also, possible disciplinary actions by AWDC can be taken. Making a report in good faith, which after an investigation proves to be wrong, does not constitute a false report.

Confidentiality

We guarantee that all reports will be treated in a confidential manner and will only be shared on a need-to-know basis.

The identity of the whistleblower will be protected during the entire process (principle of 'confidentiality'). When he or she reports a breach, the whistleblower is not obliged to identify him- or herself (principle of 'anonymity'). If he or she chooses to register his or her identity, the identity will always be treated in a confidential way: this means that only the Whistleblowing Officer will know his or her identity. If the whistleblower chooses to make a report in an anonymous way: this means that nobody will know his or her identity.

4. Whistleblowing Officer

Independence of the Whistleblowing Officer

AWDC chooses to uphold the highest standards possible to guarantee the total independence and impartiality of the Whistleblowing Officer.

The function of the Whistleblowing Officer is being exercised by an independent member of AWDC (the Compliance Officer), who will provide duties and activities within the internal reporting channel of AWDC as a so-called **Whistleblowing Officer**, assisted by the independent consultants of Grant Thornton.

AWDC guarantees the impartiality and independence of the internal reporting channel of AWDC. Reports will be treated by a team of professionals that cannot follow direct instructions of AWDC management regarding the processing of reports or possible investigations.

The Whistleblowing Officer assisted by the consultants of Grant Thornton provides for the receipt, admissibility of reports and possibly the coordination of the investigation (if mandated) as well as the transmission of feedback from AWDC to the whistleblower.

All cases will be handled by the Whistleblowing Officer assisted by the consultants of Grant Thornton who have experience and the necessary training in receiving and investigating reports. On a regular basis the Whistleblowing Officer benefits from training regarding the receiving and investigation of reports.

5. Whistleblowing process

Process of the receipt of a report and advice on investigation thereof

The Whistleblowing Officer is responsible for the Follow-up of the Reports received via the Whistleblowing Channel. Non-authorized personnel members do not have access to the Reports.

The Whistleblowing Officer will:

- send an acknowledgement of receipt to the Whistleblower within seven days of receiving the Report;
- maintain communication with the Whistleblower and, if necessary, request further information from him/her;
- ensure diligent Follow-up of the Report, including having the necessary investigations carried out;
- provide feedback to the Whistleblower within a reasonable period, i.e. not exceeding three months from the acknowledgement of receipt (or, if no acknowledgement of receipt was sent to the Whistleblower, three months after the expiry of the seven-day period following the Report).

To ensure communication and support during the investigation, the Whistleblower should regularly check whether any questions/information are pending from the Whistleblowing Officer.

The Whistleblowing officer shall ensure diligent Follow-up in accordance this policy.

The Whistleblowing officer will check the accuracy of the Report and provide timely feedback to the Whistleblower. Via communication between the Whistleblower and the Whistleblowing officer, more information on the allegations made in the Report may be gathered to make the Report more concrete. If necessary, the Whistleblowing officer will immediately anonymize the personal data in the Report.

The Whistleblowing officer will decide to investigate provided there is sufficient suspicion. The Whistleblowing officer will decide who is best suited to investigate the Report. By submitting a Report through the Whistleblowing Channel, the Whistleblower agrees that the Whistleblowing officer will order the most appropriate person to investigate.

As few people as possible will be involved in the conduct of the investigation. All investigations are conducted with the utmost confidentiality and in compliance with data protection. Anyone cooperating in the investigation is bound to absolute confidentiality.

Impartial and independent investigation

The investigation of the case will be conducted by an independent person (internal or external to AWDC) in a diligent way. If an investigation is carried out by an internal AWDC representative, he or she will inform the Whistleblowing officer in time in order for the latter to meet the prescribed deadlines of providing feedback to the whistleblower.

AWDC will guarantee free and unrestricted access necessary for the investigation. All information received during the investigation will be treated with strict confidentiality.

The fact finding will be performed by professionals in an objective and respectful way. The results of the investigation may be shared with the ManCom. The results of the investigation will protect the identity of the whistleblower unless he/she explicitly agrees to be named in the investigation report.

6. External reporting

External reporting channel

The whistleblower also has the possibility to report outside the internal reporting channel of AWDC, via the so-called external channel as stated in the Whistleblowing Law.

The whistleblower can make an external report to the Federal Coordinator with the Federal Ombudsman. They coordinate the reports and send the reports to the external reporting channels organized by Competent Authorities. The whistleblower can contact them at: integriteit@federaalombudsman.be or via telephone: 02/290.54.91.

External independent guidance and information

The Federal Institute for Human Rights (FIRM) has been designated as a central information point for whistleblower regulation in Belgium. A whistleblower can contact the FIRM for general information about the whistleblowing rules in Belgium. A whistleblower can find extensive information on their website about the Belgian and European rules on whistleblower protection (federaalinstituutmensenrechten.be)

For urgent questions a whistleblower can reach them by phone (Dutch: +32 479 88 57 40; French: +32 479 88 57 23) or by mail (kl-la@firm-ifdh.be).

Definitions

- **Whistleblowing:** the communication of information on breaches.
- **Whistleblowing law:** the law of 28 November 2022 on the protection of whistleblowers of breaches of Union or national law established within a legal entity in the private sector.
- **Whistleblowers policy:** a set of principles about the reporting of a breach within AWDC.
- **Whistleblowers procedure:** The formalized approach or set of actions that is the accepted way of reporting a breach within AWDC.
- **Whistleblower:** the employee who reports a breach in accordance with this policy.
- **Whistleblowing Officer:** a designated independent person of AWDC that performs specific tasks (receipt, admissibility of reports and feedback to the whistleblower) in the whistleblowers procedure.
- **Employee:** Any person having the status of employee within the meaning of Article 45(1) of the Treaty on the Functioning of the European Union
- **Whistleblowing Channel:** The internal reporting channel for communication of information on breaches within AWDC .
- **External reporting channel:** The channel for communication of information on breaches set up by the national authority designated to receive reports, as referred to in Section 6 of this policy.
- **Breach:** Acts or omissions that (i) are unlawful and relate to the policy areas belonging to the material scope of this Policy or (ii) go against the purpose or application of the rules in the policy areas belonging to the material scope of this Policy.
- **Information on breaches:** Information or reasonable suspicions, about actual or potential Breaches, which have occurred or are very likely to occur, as well as attempts to conceal such Breaches.
- **Follow-up:** Any action taken by AWDC to verify the accuracy of the allegations made in the Report and to address the reported breach if necessary, including through measures such as an internal preliminary investigation, an enquiry, prosecution, recovery of funds or termination of the procedure.
- **Retaliation:** Any act or omission in response to whistleblowing which causes or may cause unjustified detriment to the whistleblower.
- **Whistleblowing report:** the communication of information on breaches within AWDC via the whistleblowers procedure
- **Reporting in good faith:** The whistleblower reports in good faith if he or she had reasonable grounds to believe that the information on the reported breach was true at the time of reporting.

Annex 1 – Material scope

- Public procurement
- Product safety and compliance
- Food and feed safety, animal health and welfare
- Radiation protection and nuclear safety
- Protection of the environment
- Protection of privacy and personal data, and security of network information systems
- Financial services products and markets, and prevention of money laundering and terrorist financing
- Consumer protection
- Public health
- Transport safety
- Tax and social fraud + evasion
- Breaches affecting the financial interests of the Union
- Breaches relating to the internal market, competition and State aid rules or the rules of corporate tax
- Fraud

ANNEX 2 : DATA PROTECTION STATEMENT OF THE WHISTLEBLOWING SYSTEM

AWDC takes the protection and confidentiality of personal data very serious and complies with the applicable data protection regulations. Please read this data protection information carefully before submitting a Report.

Purpose of the whistleblowing system

The whistleblowing system serves to receive and process Reports of Breaches of the material scope of the Whistleblowing legislation in a secure and confidential manner.

Responsible body and data security

AWDC is responsible for data protection of the whistleblowing system.

Legal basis for collecting personal data

In the context of the legal obligation incumbent on AWDC to establish an Whistleblowing Channel and investigate Reports pursuant to the Whistleblowing Act, personal data is collected and processed.

Nature of personal data collected

The use of the whistleblowing system is on a voluntary basis. If you submit a Report through the whistleblowing system, we collect the following personal data and information:

- your name if you disclose your identity
- whether you are employed by AWDC or the registered Diamond Company
- where applicable, the names of the persons and other personal data of the persons you mention in your Report.

Confidential treatment of Reports

Incoming Reports are received by the Whistleblowing Officer and always treated confidentially. The Whistleblowing Officer investigates the facts of the case and, if necessary, conducts a further detailed investigation of the facts.

In the context of processing a Report or in the context of a special investigation, it may be necessary to pass on information to other employees or to employees of Grant Thornton as independent consultants. When passing on information, we always ensure that the applicable data protection regulations are observed. Anyone with access to the data is obliged to maintain confidentiality.

Proportionality

The Whistleblowing Officer shall only process personal data that from an objective point of view is necessary to investigate a Report. Sensitive personal data, such as ethnicity, political views, religious beliefs, trade union membership or data concerning the health or sexual status of the person, will not be processed unless the Report relates to such data. Personal data that is clearly not relevant to the handling of a specific Report will not be collected, or, if collected unintentionally, will be deleted immediately.

Storage period of personal data

Personal data will be kept as long as necessary for the investigation and final assessment, taking into account statutory periods.

The name, position and contact details both of the Whistleblower and any person to whom the protection measures extend, and of the person concerned, including, where applicable, the company number, shall be kept up to when the reported breach in accordance with statutory limitations. Reports shall be kept at least for the duration of the contractual relationship.