

Pauwels Consulting and Pyramid Whistleblower Policy Belgium (version 19 februari 2026)

At Pauwels Consulting, we believe it is important to prevent and detect misconduct within the organisation. Within this policy, “we” and “Pauwels Consulting” refer to Pauwels Consulting NV (CBE 0466.878.816) and Pyramid NV (CBE 0471.614.394), located at Lambroekstraat 5A, 1831 Machelen (Diegem).

An internal reporting channel was established that allows breaches within our organisation to be reported in certain areas.

We strongly encourage you to report any misconduct to a manager, confidential advisor or someone else within our organisation in the first instance.

In line with the regulations governing whistleblowers in the private sector, we further encourage you to use our internal reporting channel rather than immediately reporting externally.

Reporters enjoy legal protection, as also set out in this policy.

1. What can be reported?

Our internal reporting channel can only be used to report breaches within the following areas:

- Public procurement
- Financial services, products, and markets, prevention of money laundering and terrorist financing
- Product safety and 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
- The financial interests of the European Union
- The internal market of the European Union

Concerns about your employment/collaboration with Pauwels Consulting or conflicts with a manager/employee cannot be reported via the internal reporting channel. For this, we refer you to our HR department or the board. They are better placed to intervene in such matters.

Our internal reporting channel may only be used for reports made in good faith and is not intended for spreading rumors or asserting falsehoods. Please also take care to protect our culture of trust, integrity, and dialogue. This whistleblower policy is not intended to replace our “open door policy.”

2. How can reports be submitted?

2.1 Internal report

Our internal reporting channel is available via this link: <https://www.pauwelsconsulting.com/legal-privacy/whistleblower>. You can submit a written report that will be received exclusively by our reporting managers. They will endeavor to confirm receipt of your report as soon as possible and in any case within seven days.

The following individuals were designated as report managers: Ms. Mélodie Rogiers, Executive Business Partner, and Mr. Koen Willems, HR Director. The report manager who is or may be directly or indirectly involved in the reported matter shall refrain from any

intervention. If both report managers are potentially involved, they shall report this to Pauwels Consulting and an ad hoc report manager shall be appointed.

Only when the reporting managers believe that the report should be investigated will they bring it to the attention of the investigation team consisting of the board of directors of Pauwels Consulting and/or any external experts appointed by the board of directors. Your identity will only be disclosed if you give your consent or if there is a necessary and proportionate legal obligation to disclose your identity.

You can also choose to make an anonymous report so that even the report managers do not know your identity. In that case, you do not leave any personal data behind and you must ensure that you leave an anonymous email address when filling in the web form. An anonymous email address can be created easily and free of charge via, for example: www.mailfence.com. To ensure that your report is followed up properly, we encourage you to indicate who you are and provide as much detail as possible about what you have observed.

A report manager will provide feedback on the action taken on your report within a reasonable period of time and in any case within three months of confirming receipt of the report.

Personal data reported that is clearly not relevant to the handling of a specific report will not be collected or, if collected unintentionally, will be deleted immediately. The name, position, and contact details of both the reporter and any data subject will be retained until the reported infringement has expired.

2.2 External report

You can also report violations in the areas listed above to the **Federal Ombudsman**, who acts as the federal coordinator for external reports. The Federal Ombudsman will receive your report, check whether it is admissible and whether there is reasonable suspicion that the reported violations have taken place. If this is the case, he will forward your report to the authority competent to investigate the violation.

You can contact the Federal Ombudsman directly by email: contact@federalombudsman.be, by post: The Federal Ombudsman, Rue de Louvain 48 letter box 6, 1000 Brussels, Belgium, by telephone: +32 800 999 61, or via the website: <https://www.federaalombudsman.be/en>.

In addition, direct reports may also be made to the competent authorities designated by Royal Decree to designate the competent authorities for the implementation of the Act of November 28, 2022, on the protection of whistleblowers who report breaches of Union or national law within a legal entity in the private sector, Belgian Official Gazette, January 31, 2023. Currently, these are the following authorities:

- the Federal Public Service Economy, SMEs, Self-Employed and Energy;
- the Federal Public Service Finance;
- the Federal Public Service Health, Food Chain Safety and Environment;
- the Federal Public Service Mobility and Transport;
- the Federal Public Service Employment, Labor, and Social Dialogue;
- the Programming Public Service for Social Integration, Poverty Reduction, Social Economy, and Urban Policy;
- the Federal Agency for Nuclear Control;
- the Federal Agency for Medicines and Health Products;
- the Federal Agency for the Safety of the Food Chain;
- the Belgian Competition Authority;
- the Data Protection Authority;
- the Financial Services and Markets Authority;
- the National Bank of Belgium;
- the Supervisory Board of Company Auditors;
- the authorities referred to in Article 85 of the Law of September 18, 2017, on the prevention of money laundering and terrorist financing and on the restriction of the use of cash;
- the National Committee for the Security of the Supply and Distribution of Drinking Water;
- the Belgian Institute for Postal Services and Telecommunications;
- the National Institute for Health and Disability Insurance;
- the National Institute for Social Security for the Self-Employed;
- the National Employment Office;
- the National Social Security Office;
- the Social Intelligence and Investigation Service;

- the Autonomous Anti-Fraud Coordination Service (CAF);
- the Shipping Control Authority.

3. Whistleblower protection

Pauwels Consulting guarantees that whistleblowers, facilitators, and third parties associated with whistleblowers will be protected against (threats of and attempts at) reprisals.

Whistleblowers who believe that reprisals have been taken against them, or that they have been threatened or attempted, may submit a written complaint to the management of Pauwels Consulting. Any complaint regarding reprisals will be investigated immediately and appropriate corrective measures will be taken if the allegations of reprisals prove to be well-founded. This protection against reprisals is not intended to prohibit managers from taking action, including disciplinary action, in the normal course of their duties and based on valid performance-related factors.

Whistleblowers shall not make reports in bad faith. Reporters of deliberate and knowingly false or misleading information are not entitled to protection. In such cases, disciplinary and/or legal action may be taken and/or compensation for damages suffered may be sought.

4. Amendments

Pauwels Consulting reserves the right to unilaterally amend this policy at any time, e.g. when required in the context of a change in legislation or internal reorganization. Changes will be communicated through the usual channels. The most current version of this policy is available on our website.

5. Questions

For any questions about this policy, please contact: contact@pauwelsconsulting.com.

Please note: this email address is not intended for reporting incidents, and questions sent to this email address are not covered by this policy or whistleblower legislation.

Adopted by the board of directors of Pauwels Consulting NV and Pyramid NV on February 19th 2026.

Bert Pauwels on behalf of
Pauwels Management BV

Thomas Eggermont on behalf of
LOE BV

Mélodie Rogiers on behalf of
Lencho BV