

## Compliance & Ethics Speak Up

# Escalation Procedure

Version: 2

Entry into force: 7 May 2025

## 1. Assigning a report to a case manager

If a report is made using the online form or telephone hotline, a case is created in the Speak Up tool (application for managing reports).

Initially, the status of an incident is unassigned. This means that only members of the Speak Up team can view the content of this incident. The members of the Speak Up team are part of bpostgroup's Compliance department.

After a member of the Speak Up team has performed an initial analysis of the incident, the report will be manually assigned to a specific case manager – either a member of the Speak Up team or a reporting manager from the local entity – who will then have access to the report and analyse it in more detail.

The case manager will then determine whether the report is admissible and, if so, will carry out the necessary follow-up to determine whether it is fully or partially valid.

## 2. What happens if a member of the Speak Up team is the subject of a report?

The Speak Up tool includes rules on recourse to the correct level of authority, to prevent a member of the Speak Up team from automatically accessing a report concerning them.

These rules on recourse to the correct level of authority apply to each member of the Speak Up team as follows:

- If the name of a member of the Speak Up team is mentioned in a report, access will automatically be transferred to the bpostgroup Compliance Director and will be denied to all other members of the Speak Up team.
- If the name of the bpostgroup Compliance Director is mentioned in a report, access will automatically be denied to all members of the Speak Up team and will automatically be transferred to the Chief Legal Officer (CLO) and to the Chairperson of the Audit, Risk & Compliance Committee.
- The first and last names will be checked using all possible spelling variants (for example, "Tibo", "Thibaut", "Thibault").

### 3.

#### **What if a case manager in a local entity is the subject of a report or has an actual or potential conflict of interest with the problem reported?**

If a case manager in a local entity to whom a case would normally be assigned under the Speak Up policy is the subject of a report or has an actual or potential conflict of interest with the problem reported, the Speak Up team within bpostgroup's Compliance department will determine whether to assign the case to its own team for further investigation or to refer it to the subsidiary's CEO/Director.

### 4.

#### **What if the report concerns several jurisdictions?**

If a report concerns several jurisdictions, the Speak Up team within bpostgroup's Compliance department will oversee its processing. The Speak Up team will coordinate the investigation process to ensure observance of applicable laws and regulations in all jurisdictions concerned. If necessary, the Speak Up team can involve reporting managers from local entities to address specific legal or cultural considerations while maintaining consistency and confidentiality throughout the process.

## 5. Who receives the final report of the investigation?

At the end of the investigation, the case manager drafts a confidential final report describing the individual and/or collective recommendations deemed necessary (if any), and submits it to the appropriate management team.

The Speak Up team has no disciplinary powers. However, if the investigation reveals sufficient evidence, the final report may include a recommendation to management to consider initiating disciplinary proceedings. It is then the management's decision as to whether or not to implement the appropriate measures. In such cases, the final report drawn up by the case manager will also be sent to HR management (e.g. HRBP Director, HR Director).

If the final report contains individual recommendations concerning a person in a senior position listed in **column A**, it will be forwarded to the persons listed in **column B**:

The final report will not be shared with the person who reported the incident or to any other person involved in the investigation. However, the person who reported the incident and the other people involved in the investigation will be informed of the outcome of the investigation.

## 6. Confidentiality

The content of the report is shared with members of the Speak Up team and local reporting managers for the sole purpose of the investigation triggered by the Speak Up process. It must therefore remain confidential.

The identity of the person concerned and, more generally, the identity of all persons involved in the investigation (person who made the report, person(s) concerned, witness(es)) may only be disclosed to members of staff competent to receive and follow-up reports. If, for the purposes of the investigation, the identity of a person involved in the investigation must be disclosed to other persons, their explicit consent is required. Members of the Speak Up team and local reporting managers are responsible for ensuring this information remains confidential. Consequently, anything that might directly or indirectly reveal the identity of the persons in question may not be disclosed.

If in doubt about whether and how to maintain the confidentiality mentioned above, members of the Speak Up team and local reporting managers are advised to seek advice from the bpostgroup Compliance Director.

[A] Person concerned by a report	[B] Who will be informed?
Chairperson of the Board of Directors	Chairperson of the Audit, Risk & Compliance Committee
Chairperson of the Audit, Risk & Compliance Committee	Chairperson of the Board of Directors
Member of the Board of Directors, with the exception of the Chairperson	Chairperson of the Board of Directors, Chairperson of the Audit, Risk & Compliance Committee
CEO bpostgroup	Chairperson of the Board of Directors, Chairperson of the Audit, Risk & Compliance Committee
ExCo bpostgroup member	CEO bpostgroup
CLO & Company Secretary bpostgroup	CEO bpostgroup, Chairperson of the Board of Directors and Chairperson of the Audit, Risk & Compliance Committee
Member of Senior Management	ExCo bpostgroup member responsible for the senior manager
CEO/Director of a bpostgroup subsidiary	CEO bpostgroup, ExCo bpostgroup member responsible for the subsidiary
Compliance Director	CLO and Chairperson of the Audit, Risk & Compliance Committee
Audit Director	CEO bpostgroup and Chairperson of the Audit, Risk & Compliance Committee
Local entity case manager	CEO/Head of local entity