Whistleblower Policy

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Institution for Occupational Retirement Provision
EXXONMOBIL OFP
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Belgian Official Gazette identification number 2240/87
Judicial district of Machelen
Registered business number: 0432.957.916
IORP authorised on 11 January 1996, registered with the FSMA under number 50.246

Introduction

The OFP is committed to treating all reports related to a suspicion of irregularity or misconduct (hereafter "breaches") carefully. Therefore, it has established an internal channel for whistleblowing reporting in accordance with the Act of 28 November 2022 concerning "the protection of whistleblowers reporting violations of Union or national law".
The Act of 28 November 2022 also allows reporting by the whistleblower through external channels. A whistleblower is free to report via either the internal or external channel.

Whistleblowers reporting (potential) breaches and acting in good faith, will be protected without suffering any damage to their (legal) position and reputation.

Article 1 Whistleblowers

1.1 All natural persons reporting a (potential) breach as defined in Article 2 in a work-related context, are considered whistleblowers.

Relating to the OFP, this could include, but is not limited to:

- Members of the General Assembly
- Members of the Board of Directors
- Members of the Daily Management
- Members of the Investment Committee
- Key function holders
- Data Protection Officer
- Contractors, subcontractors, and service providers of the OFP and their personnel
- Any other advisory or operational body that may be established in the future.

1.2 In addition, the active and passive plan members as well as the beneficiaries and pensioners of the supplementary pension plan can be whistleblowers: reporting is possible if the (potential) breach concerns the supplementary pension or the prevention of money laundering and financing of terrorism by the OFP.

1.3 The protection as described in this policy also applies to the following categories:

- facilitators: a natural person who assists a whistleblower in the reporting process and whose assistance must be confidential.
- third parties related to the whistleblower who could be victims of retaliation in a work-related context, such as colleagues or family members of the reporting persons.
- legal entities owned by the whistleblower, for whom the whistleblower works or with whom the whistleblower is otherwise connected in a work-related context.

Article 2 Which matters can be reported?

2.1 The whistleblower can report (potential) breaches related to the activities of the OFP and more particular regarding, but not limited to:

- the violation of laws or regulations.
- a danger to the proper functioning of the OFP because of improper acts or omissions.
- an intentional misinformation of public bodies.
- an intentional withholding, manipulation or destruction of information related to the above.
- protection of privacy and personal data.
- security of network and information systems.

2.2 financial services, products, and markets, in particular when affecting pension benefits.Please note that the OFP also has a complaints policy, which can be consulted on the OFP website. Complaints or disputes can for example relate to:

- the level of pension benefits.
- the pension plan rules.
- any additional coverages offered in the framework of the pension plan rules such as invalidity, incapacity to work or death cover (including disputes relating to beneficiaries).
- the payment of the pension benefit (including the tax rates applied upon retirement).

Complaints or disputes should be filed in accordance with the OFP's complaints policy and will be treated accordingly.

Article 3 Whistleblower Officer

The whistleblower reports a (potential) breach to the Whistleblower Officer (W.O.). The W.O. will take appropriate action, is the point of contact for the whistleblower and should keep him/her informed on the progress of the procedure.
The W.O. is independent and does not have any conflicts of interest with the OFP.

The OFP has appointed its Compliance Officer as W.O.

Article 4 Internal Procedure

4.1 Whistleblower reports a (potential) breach to the W.O., whose contact details can be found in the Annex of this Policy. The report is done in writing (by e-mail).

4.2 A confirmation of receipt will be sent to the whistleblower within seven (7) days after having received the report. The confirmation of receipt entails (i) a description of the potential breach and (ii) the date

on which the report is received (iii) a confirmation that the report and related data will treated confidentially and in line with Data Privacy regulations.

Upon receipt of the internal report, the W.O. will register the internal report in accordance with article 7 of this Policy.

4.3 The W.O. will first decide if the report is admissible.
In case the report is considered not admissible, the whistleblower will be informed accordingly, including the reasoning.
If the report is found admissible, the W.O. will investigate the facts and content of the report. During the investigation, the W.O. may ask the whistleblower for additional information.

4.4 Following the investigation, the W.O. will contact the chair of the Board of Directors. In case the chair is involved in the report, the other members of the Board of Directors will be contacted and if they are involved as well, the chair of the General Assembly will be contacted. The Board of Directors and/or the chair of the General Assembly will decide on and ensure that appropriate measures are taken.

4.5 Latest 3 months after the date of the confirmation of receipt, the W.O. will provide the outcome to the whistleblower. In case no confirmation of receipt was sent, the outcome which includes any measures taken and motivation in case no measures were taken, must be provided with within 3 months following 7 days after the receipt of the report.

4.6 The Risk Manager and Compliance Officer will be informed of the outcome which includes any measures taken and motivation in case no measures were taken.

4.7 The requirements of confidentiality (cfr. article 6.2) will be respected at all times.

Article 5 External procedure

If the whistleblower does not wish to report through the internal reporting channel or considers its report not to be treated correctly, he/she can also report externally through the FSMA's external reporting channel at (https://www.fsma.be/nl/contactpunt-klokkenluiders).

It is also possible to reach out to the Federal Coordinator (integrity@federalombudsman.be or + 32 2 289 27 04 or https://www.federaalombudsman.be/en/whistleblowers/reporting-breaches-of-professional-integrity).

Article 6 Legal Protection of the whistleblower

- The OFP ensures that the whistleblower can report (potential) breaches within the OFP without jeopardizing his or her (legal) position. Any form of threatened and/or attempted

retaliation is prohibited. This includes, but is not limited to, dismissal, negative assessment, change of working conditions, disciplinary sanctions, intimidation, harassment, or early termination of a contract.

1. A reported (potential) breach will be treated on a confidential basis. The W.O. and OFP shall ensure that information about the report is accessible only to those necessary for treating the report. These persons shall not disclose the identity of the whistleblower without his/her prior free and written consent. This also applies to information from which the identity of the whistleblower can be directly or indirectly deduced.

2. By derogation from the preceding paragraph, the identity and any other information may only be disclosed if it is a necessary and proportionate obligation under special legislation in the context of an investigation by national authorities or in the context of judicial proceedings, also to safeguard the rights of defence of the person concerned as mentioned in item 1.3. Whistleblowers will not be requested for their prior and free written consent but shall be informed accordingly.

3. If the whistleblower experiences any retaliation, it is possible to submit a new report on this retaliation through the internal or external channel.

4. The whistleblower will be protected as described above insofar he or she had reasonable grounds to believe (i) that the information on breaches reported was true at the time of reporting and (ii) that such information is within the scope as stated in Article 2.

Article 7 Register process

The W.O. keeps a register of all reports. This register is only accessible by the W.O. The W.O. will implement the required technical and organizational measures to ensure appropriate safeguards, including protection against unauthorised or unlawful processing and against accidental loss, destruction, or damage.

The OFP is a data controller with respect to the processing of personal data under this Policy. Applicable privacy laws will be complied with (see also Article 10 – GDPR) The name, function and contact information of the whistleblower (and other persons protected due to a report being made), as well as the name, function and contact information of the persons involved, including the employee number, will be kept until the (potential) breach reaches the statute of limitations ("*verjaringstermijn*").

The report itself will be kept for the duration of the contractual relationship or as long as a person is subject to an OFP pension plan, and in any case no longer than necessary.

Article 8 General Data Protection Regulation (GDPR)

The processing of personal data by the OFP under this whistleblowing policy is subject to the Regulation (EU) 2016/679 and the legal provisions on the protection of natural persons regarding the processing of personal data and the OFP's privacy policy (E2 AVG-beleid).

Personal data transferred or used in a Whistleblowing event will be processed in line with the GDPR. This ensures – amongst others – the following:

- access to personal data.
- possibility to update or correct personal data.
- request deletion of personal data.

In case you have any questions regarding the processing of your personal data, please contact Benelux.Data.Privacy.Officer@exxonmobil.com.

Article 9 Reporting

At least once per year the W.O. will submit an anonymous and confidential report to the Board of Directors.
For (potential) breaches specifically related to the Dutch Separate Fund, the Pension Council can be informed as well.

Such report contains a brief description of:

- the number of (potential) breaches that occurred over the year;
- the content of the (potential) breach;
- the outcome of the investigation by the W.O.;
- the decision of the OFP;
- any measures that may have been taken.

Article 10 Entry into force and revisions of this policy

This policy has been adopted by the Board of Directors. This policy will be reviewed at least triennially or when circumstances require (e.g., in the event of a change in the law in this regard) to verify if the document is still up to date.

Article 11 Transparency

This policy is available on the OFP Internet page.

Date	**Changes**
April 1, 2026	Three-yearly governance review (update)
December 2023	Amended due to legislative changes
Feb 2021	Translated into English
Nov 2020	Amended for ExxonMobil OFP
Nov 2014	Established for Protector pension fund

Appendix containing the contact details of the Whistleblower Officer (W.O.):

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