

## Whistle-blower policy

Van Loon Group strives towards a company culture that prevents injustice and in which measures are taken to reduce the chance of incidents and to reduce risk. We believe it is important that our employees should be able to adequately and safely report if they have suspicions of injustices within the company. To provide this possibility to our employees, we have introduced our whistle-blower policy. You can read about the whistle-blower regulations enforced within Van Loon Group below. This concerns the reporting of injustices and the regulations that are in force to deal with this.

The whistle-blowers regulations include but are not limited to the following injustices and/or irregularities:

- Not complying with laws and regulations;
- Consumer food safety is under threat;
- General safety is under threat;
- Product integrity is under threat: products do not comply with the description on the packaging or what customers are told;
- The good operation of the organisation is endangered due to negligence or acting incorrectly.

### Internal whistle-blower regulations

You can report suspicions of wrongdoing to your direct line manager. This manager must take the correct actions in response to this.

If it is unreasonable or inappropriate, for whatever reason, to inform your manager, you have the option to report wrongdoing directly to the confidential adviser, the product integrity specialist or the Board of Directors.

The Board of Directors has given the confidential adviser or product integrity specialist the authority and the obligation to investigate every complaint and to implement corrective measures in any manner which they consider appropriate.

All reports to the product integrity specialist are registered and verified annually.

### What can you report and where?

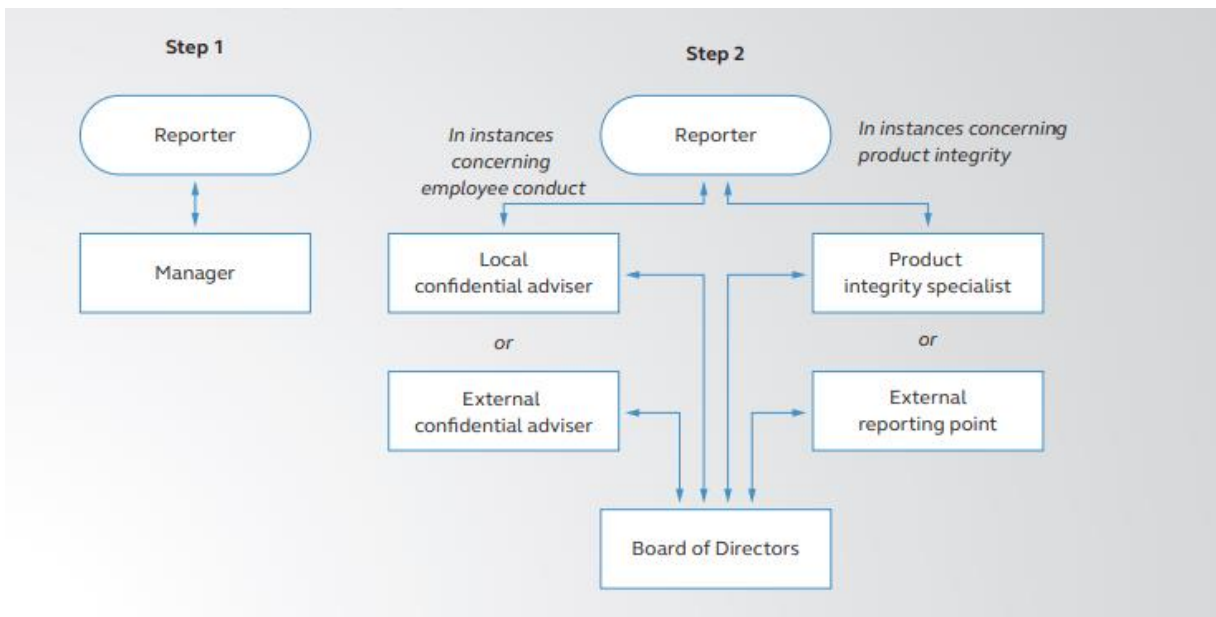
- **Product integrity specialist**  
 You can approach this person concerning injustices and/or irregularities related to product integrity or food safety and if you do not wish to report it to your immediate line manager.
- **Confidential adviser**  
 Within each business, one or more people have been appointed who you can approach to discuss an injustice (or a reasonable suspicion thereof), without 'naming names'. You can approach the confidential advisers about wrongdoing and/or irregularities concerning an employee's conduct. An external confidential adviser is also available. For a number of specific forms of inappropriate behaviour we also have an Inappropriate Behaviour Procedure against sexual harassment, inappropriate, aggressive and violent behaviour.
- **Joint Staff Council (OR)**  
 General points about company policy.

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### External whistle-blower regulations

In addition to the regulations above, the Board of Directors also provides the option to report wrongdoing to an external, independent reporting point. If wished, this can be done anonymously. Reports will be investigated by this reporting point and passed on directly to the Board of Directors of Van Loon Group. Feedback on the report can be given, which can be requested anonymously from the reporting point. We would ask you to only make use of the external reporting point if you cannot find a solution via both the local and Van Loon Group contact persons.

Structure for reporting and dealing with injustices:



### Reporting and reaction

You can find the contact details of the confidential adviser, product integrity specialist, Group Works Council members and the external reporting point on the notice boards on your site and they can be requested from HR.

You can report an injustice (or a reasonable suspicion of one) to your local confidential adviser or the product integrity specialist, either in person, in writing, by phone or by email. A report to the external reporting point can be done by phone or email.

Try to make the information you provide as detailed as possible so the receiver can assess the case. Consider the background, history and the reason for your concern as well as names, dates, places and other information.

The local confidential adviser and the product integrity specialist will confirm receipt of your report. They send a brief report (report form) about the case to the person who submitted it within 10 days.

The local confidential adviser or the product integrity specialist sends the report form with their assessment of the case to the Board of Directors within 3 weeks.

The Board of Directors will immediately start their evaluation and investigation of the reported injustice. Within a period of 8 weeks after the report was submitted, the person to whom they first reported will contact the reporter with the current status of the reported violation.

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### Confidentiality and anonymity

All reports are treated as confidential. If you report an injustice to the confidential adviser or the product integrity specialist, your identity is known to them. Reports to the external reporting point remain completely anonymous, if you so desire.

The confidential adviser or product integrity specialist is not permitted to reveal your identity without your consent, except in the following circumstances:

- if there is a legal obligation to this effect
- if the report was not made in good faith
- if this is required due to overriding public interest

If not revealing the identity of the reporter hinders or complicates the investigation, or forms an obstacle to taking appropriate measures, the reporter will be asked to agree to having their identity revealed. If the identity of the reporter is revealed, the relevant information will only be entrusted to those people who need this information in order to assess the report.

### Preventing retaliatory measures or unfair treatment

Retaliatory measures or unfair treatment in response to concerns expressed in good faith are not tolerated by Van Loon Group. Employees who report a violation will be protected and in no way disadvantaged as a result of their report. If the reporter is punished or treated unfairly by a certain person, then there will be consequences for that person.

### Misuse of the whistle-blower regulations

Van Loon Group's assumption is that employees will express their concerns in good faith. If investigations reveal no confirmation of particular concerns or if they turn out not to be realistic, no measures will be taken against employees who have expressed their concerns in good faith.

Only if an employee deliberately submits a report which they know is incorrect or they could reasonably be expected to know is incorrect, can this have consequences for the employee concerned.

### Implementation

The Board of Directors of the operating companies are responsible for:

- implementing the whistle-blower regulations
- communicating effectively about the regulations to all employees
- creating the conditions that are required for a situation where nothing can reasonably stand in the way of an employee's ability to report violations or infringements (or a reasonable suspicion of this).

At a minimum, the Board of Directors of the operating companies will take the following actions:

- inform all employees of the existence of the procedure, including the content of the procedure, relevant names and addresses, telephone numbers and email addresses
- appoint one or more confidential adviser and product integrity specialists within the organisation
- provide the confidential adviser or advisers, product integrity specialist or specialists and management with instructions for correct implementation of the procedure.

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