

DARE TO SPEAK UP!

Whistleblowing procedure

CODE



At Vandemoortele Group (Vandemoortele NV and affiliated companies) we are committed to the highest standards of business integrity, compliance with legislation, as well as to provide a safe working environment for our associates and business partners. We have put guidelines and policies in place to ensure we live by these values in our day to day work, and have described these key values in our Code of Business Conduct & Ethics (**THE “CODE”**).

PROCEDURE



With this whistleblowing procedure (**THE “PROCEDURE”**) we want to encourage you and provide guidance on how to report suspected wrongdoings in the workplace and in particular explain what ‘whistleblowing’ means, where you can get help, who can submit reports of suspected wrongdoings and the procedure for submitting such reports. It also explains how reports will be processed and followed up, as well as the guarantees that are in place with regard to confidentiality, protection against retaliation, and the respect of privacy and the protection of personal data.

This Procedure replaces the previous procedure on confidentially reporting incorrect behaviour that has been in place at Vandemoortele.



PRACTICAL GUIDE TO REPORT SUSPECTED WRONGDOINGS IN THE WORKPLACE

**WHO CAN
REPORT A
MISCONDUCT?**



**WHAT CAN YOU
REPORT?**



**WHERE TO GO
FOR HELP?**



**HOW IS
THE REPORT
PROCESSED?**



**HOW AM I
PROTECTED?**



CONFIDENTIALITY



DATA PROTECTION & PRIVACY



MODIFICATIONS



WHISTLEBLOWING



COUNTRY SPECIFIC FEATURES



WHISTLEBLOWING

Is the practice whereby a person voluntarily reports misconduct (“**MISCONDUCT**”) in the workplace such as:

CRIMINAL OFFENCES



click for
example

PRACTICAL EXAMPLE

You learn that Vandemoortele has paid a sum of money to a company in order to win a call for tender.

BREACHES OF LEGAL OBLIGATIONS



click for
example

PRACTICAL EXAMPLE

Vandemoortele wants to create more margin on a product. You learn that in order to do so, Vandemoortele modifies the composition of the product (e.g. changing ingredients of a product without mentioning this on the label), with the result that it no longer meets the food safety and/or labelling requirements for consumption by consumers.

INFRINGEMENTS OF CONTRACTUAL COMMITMENTS, THE COMPANY'S CODE, POLICIES AND PROCEDURES



click for
example

PRACTICAL EXAMPLE

You learn that Vandemoortele did not accurately record all of its funds, assets and transactions in its books and records.

WHO CAN REPORT A MISCONDUCT?

REPORTS CAN BE SUBMITTED BY ANY PERSON who acquired information on a Misconduct in a work-related context with Vandemoortele.



MISCONDUCT

Timeframe

Reasonable ground

Out of scope

WHAT CAN YOU REPORT?

This Procedure applies to the reporting of any Misconduct in the context of Vandemoortele's business operations.

Examples of Misconduct that can be reported under this Procedure are:



**(SUSPECTED) BREACHES OF
THE CODE OF CONDUCT**



**BREACHES OF
COMPETITION LAW**



UNAUTHORIZED CONDUCT



(FINANCIAL) FRAUD



CRIMINAL OFFENCES



**INFRINGEMENTS OF APPLICABLE
LAWS AND REGULATIONS**



WHAT CAN YOU REPORT?

Misconduct

TIMEFRAME

Reasonable ground

Out of scope

REPORTS CAN RELATE TO



breaches that have
already occurred



breaches which are
imminent or anticipated



any attempts
of breaches



WHAT CAN YOU REPORT?

Misconduct

Timeframe

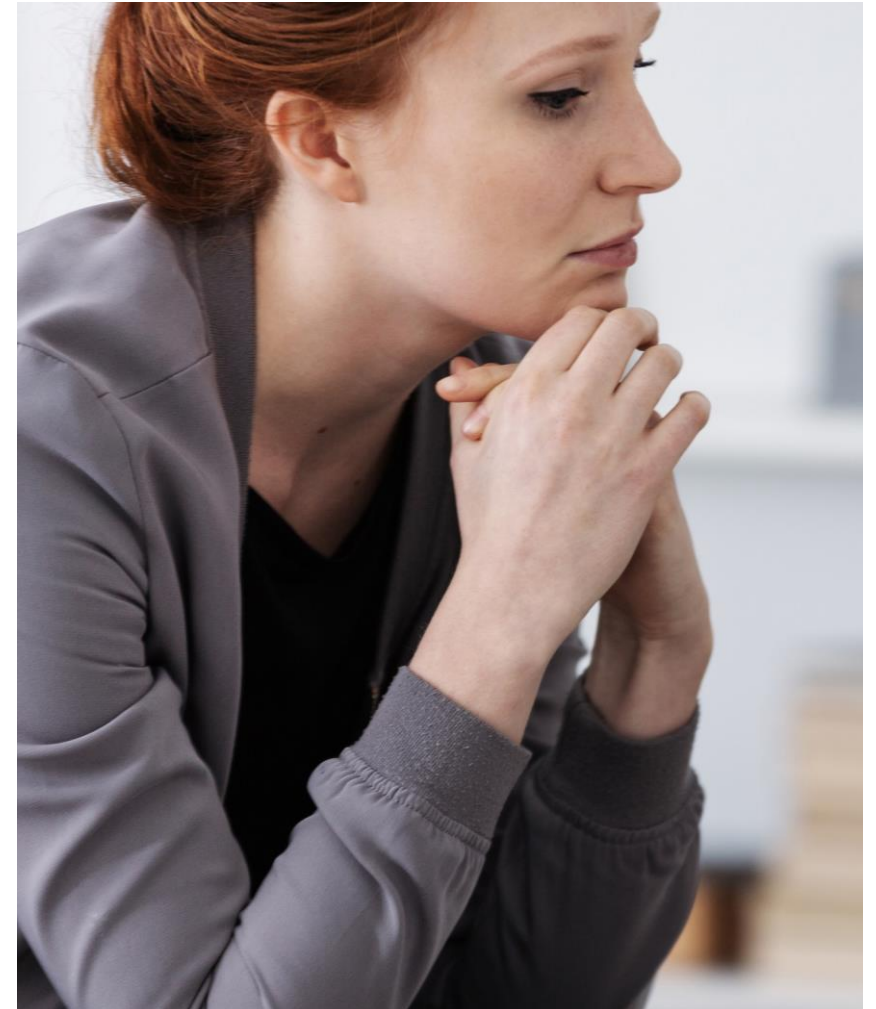
REASONABLE GROUND

Out of scope

Reports should always be made **IN GOOD FAITH**.
Therefore, there must be at least a reasonable ground for making a report.

Upon submitting a report, you need to reasonably believe that the information and allegations about the alleged Misconduct are substantially true.

Therefore, in the event the Misconduct is not confirmed by the investigation, but there were indeed reasonable grounds for making a report, no further action will be taken.



WHAT CAN YOU REPORT?

Misconduct

Timeframe

Reasonable ground

OUT OF SCOPE

For the avoidance of doubt, this Procedure should in principle **NOT BE USED FOR PERSONAL WORK-RELATED CONCERNS** during the term of the employment contract such as concerns or dissatisfaction with wages, shifts or workplace circumstances, inter-personal issues, psychosocial risks (such as harassment, violence, etc.) or performance evaluations.

These kind of matters should in principle be reported through the **REGULAR INTERNAL CHANNELS**, e.g. by contacting your manager, the trust person or the HR department. If you are in doubt as to whether the disclosure you intend to make falls within the scope of this Procedure, please contact the HR department for guidance.

If you nevertheless report this through Speak Up, you will be **GUIDED TO THE RIGHT CONTACT PERSON**.



FIRST LINE

Second line

Anonymity

Ways of reporting

External report

WHERE TO GO FOR HELP?

The normal way in which to report a Misconduct, is to inform your **DIRECT SUPERIOR** or other management representatives (where relevant) as listed in our **CODE**.



WHERE TO GO FOR HELP?

First line

SECOND LINE

Anonymity

Ways of reporting

External report

In circumstances

- where there would be no direct superior or other management representative (e.g. for persons whose work-based relationship is yet to begin), or;
- if you are of the opinion that the reporting of the Misconduct to your direct superior or any other resource listed in the Code is not suited or desirable,

Vandemoortele offers the possibility to report the Misconduct to the **CHIEF LEGAL & RISK OFFICER**, the **CHIEF HR & SUSTAINABILITY**, the **HEAD OF INTERNAL AUDIT** or via a web-based reporting system **SPEAK UP**.



**CONTACT
DETAILS**



WHERE TO GO FOR HELP?

First line

Second line

ANONYMITY

Ways of reporting

External report

Vandemoortele guarantees the confidentiality of the notifications and the information it contains as well as, if applicable, your anonymity.



Please note however that if the report **INCLUDES YOUR NAME**, this will allow the investigating team to conduct the investigations **MORE EFFICIENTLY** and to put in place the requisite measures to effectively protect you.



First line

Second line

Anonymity

WAYS OF REPORTING

External report

WHERE TO GO FOR HELP?



In the event that you make an **ORAL REPORT**, Vandemoortele may document this report by making a recording of the conversation in the Speak Up platform, provided that you agree to such recording.

Alternatively, the case handler can write a transcript of the conversation which you can check, correct and agree to by signing it, after which it can be uploaded in the Speak Up tool.



When you **REPORT IN WRITING**, this may also be filed in the Speak Up platform (see **“REPORT FILED”**).

Case handlers will receive guidance, instructions and training on how and when reports should be uploaded in Speak Up.



You can request a **PHYSICAL MEETING** which shall be organised within a reasonable timeframe.

It is recommended to provide as much information as possible about the Misconduct with a clear description of the facts, the date of occurrence, persons involved and, if possible, to provide evidence thereof.

First line

Second line

Anonymity

Ways of reporting

EXTERNAL REPORT

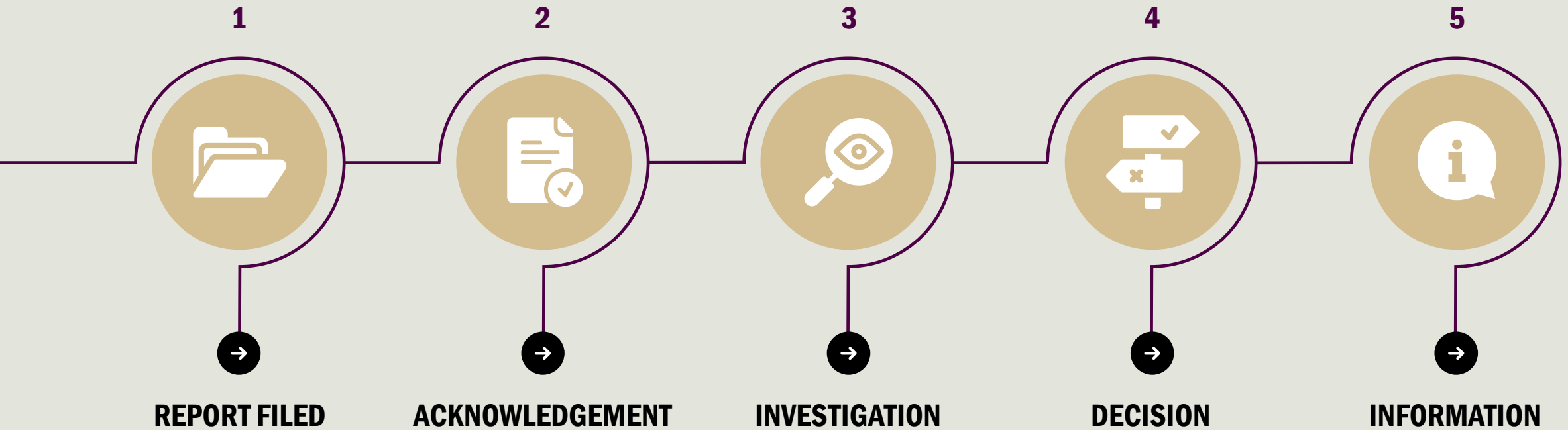
WHERE TO GO FOR HELP?

The use of internal reporting channels before reporting through external reporting channels is encouraged.

If you would have reasons to report externally, information regarding the procedures for reporting externally to competent authorities and, where relevant, to institutions, bodies, offices or agencies of the European Union, can be found in the section “**COUNTRY SPECIFIC FEATURES**”, if applicable.



HOW IS THE REPORT PROCESSED?



HOW IS THE REPORT PROCESSED?

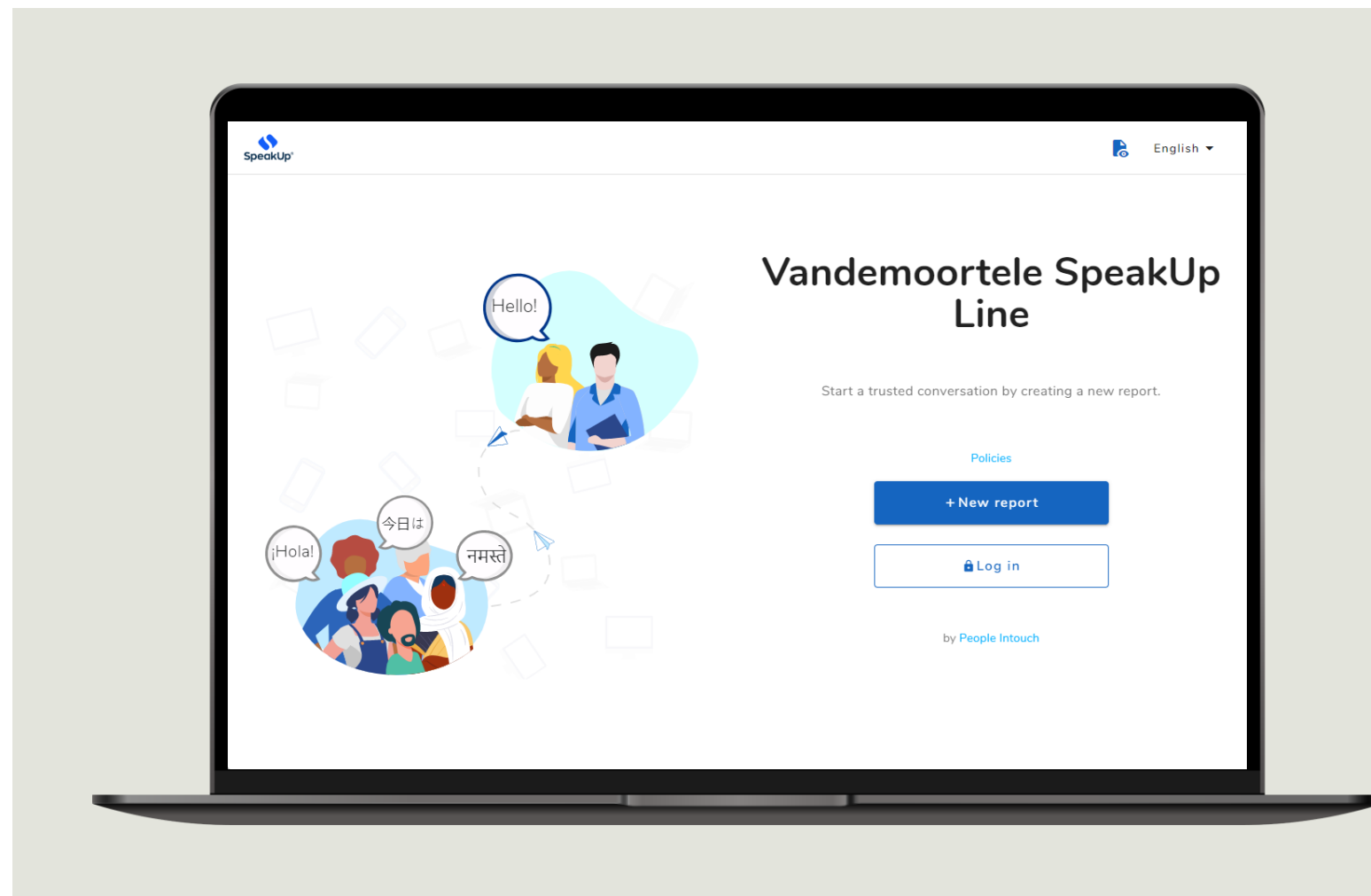


1. REPORT FILED

You can file a report in writing, orally (using the contact details as [here](#)) or going directly to the **SPEAK UP PLATFORM**.

When you report in writing or orally to a person, such person may file – together with you or on your behalf – a report in the Speak Up platform (either named or anonymously).

When you report via the Speak Up platform, your report will be initially sent to Philippe Delsaut (Chief Legal & Risk Officer), Marc Croonen (Chief HR & Sustainability) and Tomas Gevels (Head of Internal Audit), who will then **ASSESS** the type of complaint and **ALLOCATE** your case to a dedicated case handler to further investigate your report.



HOW IS THE REPORT PROCESSED?



2. ACKNOWLEDGEMENT

You will receive an acknowledgement of receipt within 7 days of receipt of the report.

The case handler may request for **ADDITIONAL INFORMATION** required to conduct the investigation.



HOW IS THE REPORT PROCESSED?



3. INVESTIGATION

THOROUGH INVESTIGATION

Referral

No investigation

The case handler will promptly and discretely assess all notifications in accordance with this Procedure.

In the event the case handler deems the report to be validly made, it will conduct a thorough investigation in observance of the principles of confidentiality, impartiality and fairness towards all individuals involved.

The case handler may decide to involve other functions on a need-to-know basis in the context of the investigation.



HOW IS THE REPORT PROCESSED?



3. INVESTIGATION

Thorough investigation

REFERRAL

No investigation

The case handler will promptly and discretely assess all notifications in accordance with this Procedure.



The case handler could decide to refer you to a department or staff member within Vandemoortele for the handling of the report, when it is deemed better to handle the report via the normal hierarchical route or via another internal procedure.

This will however only be the case if the department / person referred to can follow-up on the report in an independent manner.

HOW IS THE REPORT PROCESSED?



3. INVESTIGATION

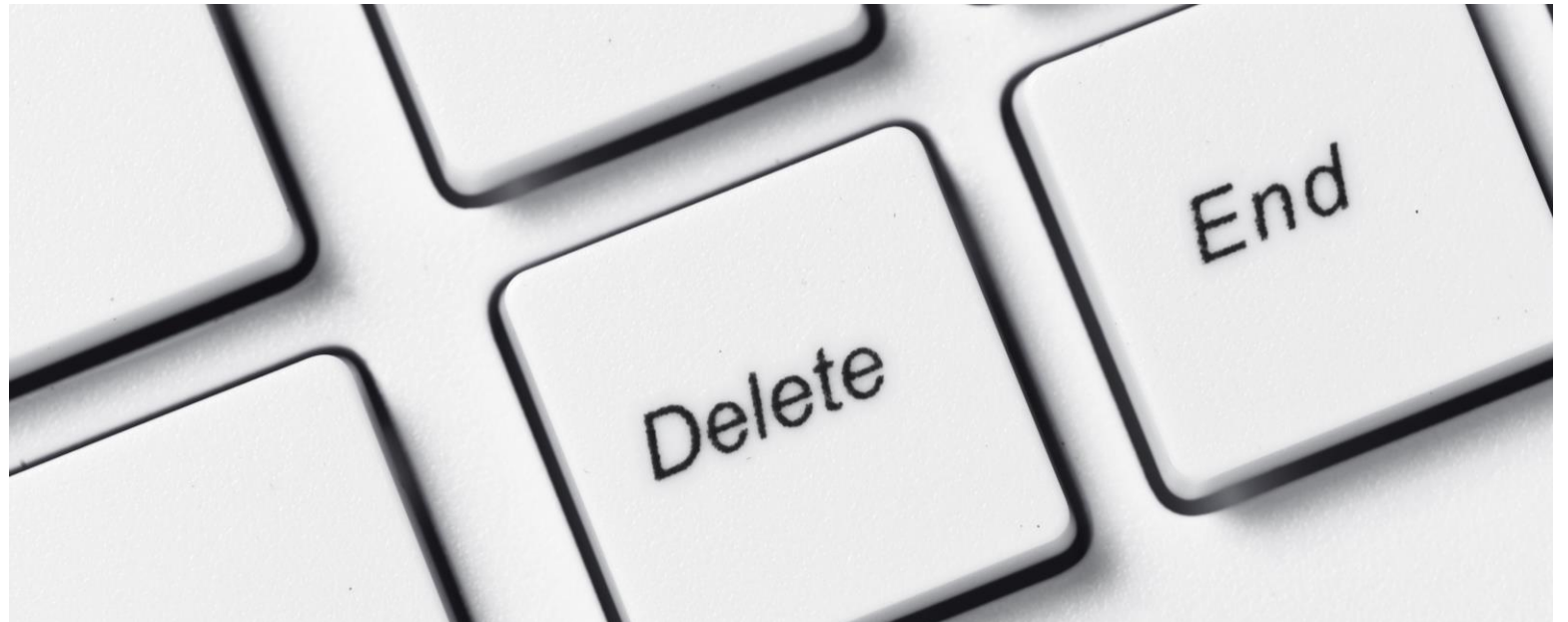
Thorough investigation

Referral

NO INVESTIGATION

The case handler will promptly and discretely assess all notifications in accordance with this Procedure.

In certain situations, the case handler may decide not to start an investigation. This could be the case for example when it can be reasonably determined that there is a (deliberate) false report, when there is not enough information for the investigation or when you do not (adequately) answer questions for additional information.



HOW IS THE REPORT PROCESSED?



4. DECISION

After the investigation has been finalised, the case handler will draft a final report with a description of the facts and the final decision taken.

- In the event the Misconduct is **PROVEN**, relevant actions will be defined with a view to terminate the Misconduct and to protect the company; or
- In the event the investigations reveal that there is **INSUFFICIENT OR NO EVIDENCE** for the Misconduct, no further action will be taken.



HOW IS THE REPORT PROCESSED?



5. INFORMATION

FINAL CONCLUSION

Confidentiality

Amendment



The case handler will inform you of the final conclusion of the report and the decision taken.

Due to confidentiality obligations or governing privacy regulations, it may not be possible to inform you about all specific (investigative) measures taken. In any event you must treat all information you receive about the investigation and the measures taken with strict confidentiality.

This information must be given within a period of **3 MONTHS** from the acknowledgement of receipt.

Where available, the case handler will provide clear and accessible information regarding the procedure for reporting externally to any competent authority.

HOW IS THE REPORT PROCESSED?



5. INFORMATION

Final conclusion

CONFIDENTIALITY

Amendement

The case handler will keep a register of all reports that are submitted in Speak Up. The reports will be kept for the periods specified in **"Data protection and privacy"**.

In observance of full confidentiality in line with the section **"Confidentiality"**, the Chief Legal and Risk Officer as well as the Audit Committee of Vandemoortele will regularly be updated on the number of reports made in any given period, the nature and object of the report.



HOW IS THE REPORT PROCESSED?



5. INFORMATION

Final conclusion

Confidentiality

AMENDEMENT

It might be decided to modify the procedure in such a way that the case handler will be assisted or replaced by one or more other person(s) with regard to receiving, processing and following-up reports. Should this be the case, this Procedure will be amended in accordance with **"Modifications"**.



HOW AM I PROTECTED?

RETALIATION

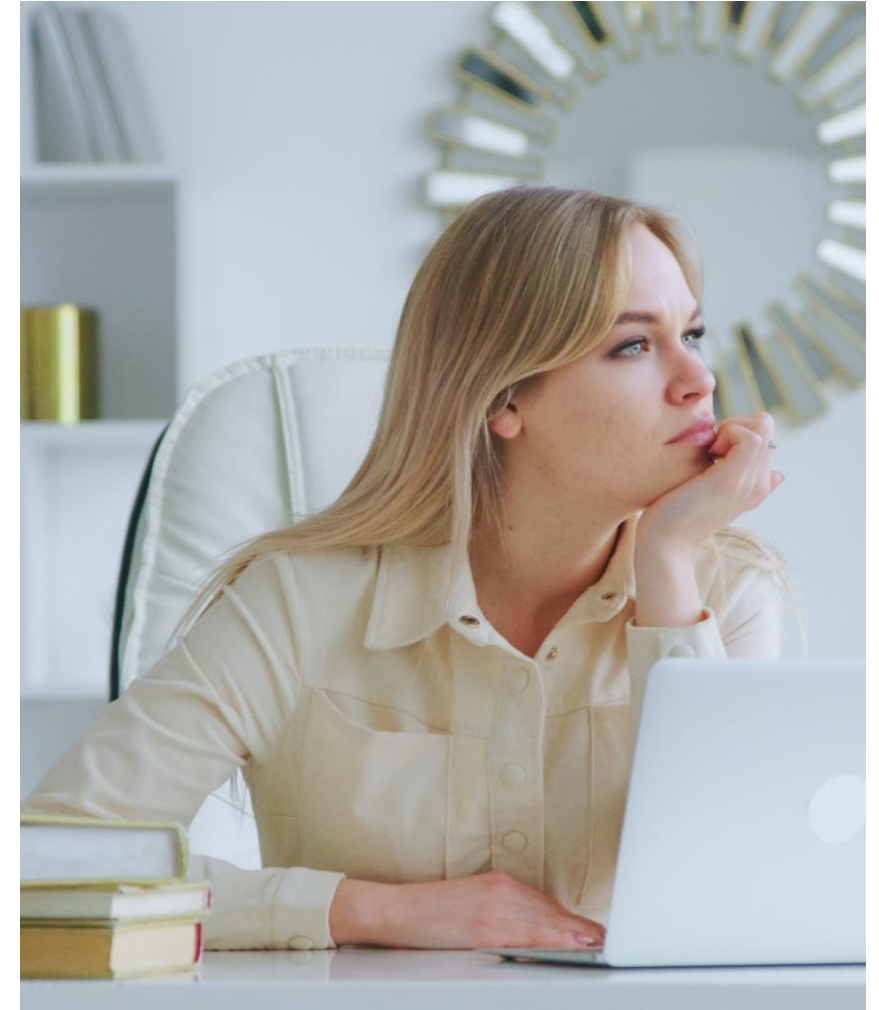
False allegations

Right of defence

Extended protection

If you have submitted a report in good faith, you will never be subject to any sort of (threats or attempts to) retaliation measure which causes or may cause unjustified detriment to you because of the report, such as (without limitation) suspension, lay-off, dismissal, demotion, withholding of promotion, transfer of duties, change of location, reduction in wages, a negative performance assessment, penalty, coercion, intimidation, harassment, discrimination, unfair treatment, harm reputation, blacklisting or any other form of retaliation.

Complaints of retaliation are taken very seriously. All such complaints will be reviewed promptly and, where appropriate, investigated. Please check "**Country specific features**" for any **COUNTRY-SPECIFIC REMEDIES** that might apply to your case.



HOW AM I PROTECTED?

Retaliation

FALSE ALLEGATIONS

Right of defence

Extended protection

In the event that the investigation shows that you did not make the report in good faith (e.g., when the reporting contains false and unfounded allegations or is made for the sole purpose of defaming or causing prejudice to others), Vandemoortele may take appropriate **DISCIPLINARY AND/OR LEGAL MEASURES** against you.



HOW AM I PROTECTED?

Retaliation

False allegations

RIGHT OF DEFENCE

Extended protection



Vandemoortele will inform the person suspected of having committed an irregularity or infringement as soon as possible of the existence of a report and of the facts alleged against him/her. The notification will be made within a reasonable period. The communication can be postponed in exceptional circumstances (e.g., when there is a risk of destroying evidence).

Please note that the person suspected of having committed a Misconduct fully enjoys the right to an effective remedy and to a fair trial, as well as

THE PRESUMPTION OF INNOCENCE.

Vandemoortele shall at all times respect the rights of defence, including the right to be heard and the right to access the file against them (whilst protecting the rights of the persons making the report at the same time).

HOW AM I PROTECTED?

Retaliation

False allegations

Right of defence

EXTENDED PROTECTION

The measures for protection that Vandemoortele takes apply to you as well as those **PERSONS WHO COULD SUFFER RETALIATION** in a work-related context by aiding you, e.g. facilitators (works council confidant), third persons connected with you such as colleagues or relatives, and legal entities that you own, work for or otherwise are connected with.



CONFIDENTIALITY

DISCRETION

Information



Vandemoortele treats all reports and communications related to a report with the utmost **DISCRETION**, regardless of whether you make a report anonymously. It is however important to remember that you, as reporting person, also have an obligation of confidentiality during the handling of your report.

CONFIDENTIALITY

Discretion

INFORMATION

The information received about a Misconduct, your identity or the identity of the person suspected of having committed an irregularity or infringement, will not be shared with anyone other than the authorized staff (other than the person responsible for the receipt of your report and the case handler(s)) competent to follow up on reports and the issues raised therein, unless you have given your prior explicit consent to share it with somebody else.

An exception will be made if legislation provides for mandatory disclosure to a national authority or disclosure to a judicial authority in the **CONTEXT OF AN INVESTIGATION**. In the event that such disclosure is necessary, you will be informed in advance, unless this information would jeopardise the related investigation or proceedings. Moreover, only the data strictly necessary for compliance will be shared in such a case.



DATA PROTECTION & PRIVACY

Any processing of personal data by an entity of Vandemoortele following from a report of Misconduct in accordance with the Procedure, shall comply with the applicable regulations on the protection of personal data and is subject to the **PRIVACY NOTICE**.

SUMMARY



FULL DOCUMENT



DATA PROTECTION & PRIVACY

PRIVACY NOTICE: SUMMARY

VANDEMOORTELE NV AND YOUR EMPLOYER ARE RESPONSIBLE AS DATA CONTROLLER for the processing of personal data collected in the context of reports submitted. This may include the facts of the Misconduct, the date of occurrence, the personal identification data of the people involved (both the person(s) submitting the report and the person(s) concerned) and any possible evidence proving the Misconduct.

Personal data relating to reports that are considered unfounded will be deleted immediately after completion of the investigation. Personal data relating to reports of legitimate concerns will be deleted within a reasonable period of time after the investigation has been completed, but no later than after eight weeks, unless disciplinary action or legal proceedings are taken against the accused or the associate who made a report in bad faith. In this case, the data shall be deleted within a one year period after the disciplinary action or legal proceedings have been concluded and/or the deadline for appeals has expired.



DATA SUBJECTS CAN EXERCISE THEIR RIGHTS UNDER THE GDPR

by sending an email to privacy@vandemoortele.com

MODIFICATIONS

This policy does not form part of any contract of employment or other contract to provide services and Vandemoortele is entitled to **MODIFY THIS PROCEDURE** from time to time in order to guarantee compliance with relevant legal obligations or in the event of changes to the internal process. The amended versions will be clearly communicated through the appropriate channels, indicating the date of modification.



COUNTRY SPECIFIC FEATURES

Belgium:

- **Scope:** The Belgian Whistleblowing legislation has an extended scope of application compared to the EU Directive. Apart from the breaches included in the Directive, Belgian legislation also specifically covers reports regarding tax fraud and social fraud.
- **External reporting:** Further information on external reporting possibilities can be found here:
 - <https://www.ejustice.just.fgov.be/eli/bsluit/2023/01/22/2023040158/justel>

Czech Republic:

- **Scope:** The Czech Whistleblowing legislation has an extended scope of application compared to the EU Directive. It covers all reports about potential unlawful act which has the characteristics of a criminal offence and breaches the Czech Whistleblowers Act, or other Czech or EU law in the areas defined by the Czech Whistleblowers Act (including provision of financial services, consumer protection etc.).
- **External reporting:** Further information on external reporting possibilities can be found here:
 - <https://oznamovatel.justice.cz/>

France:

- **Scope:** The French whistleblowing legislation has an extended scope of application compared to the EU Directive, covering all reports regarding a crime, an offence, a threat or harm to the general interest, a violation or an attempt to conceal a violation of an international commitment duly ratified or approved by France, of a unilateral act of an international organization taken on the basis of such a commitment, of the law of the European Union, or of the law or regulation.
- **External reporting:** Further information on external reporting possibilities can be found here:
 - <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000046357368>

COUNTRY SPECIFIC FEATURES

The Netherlands:

- **Scope:** The Dutch legislation has an extended scope of application compared to the EU Directive. In addition to the breaches included in the Directive, Dutch legislation also covers reports regarding acts and omissions in which the public interest is at stake and which (i) currently constitute or have constituted a violation of legal provisions (including internal obligations established by employers on the basis of legal provisions) and/or (ii) currently endanger or have endangered public health, the safety of individuals, the environment or the proper functioning of government or the company.
- **Additional protection:** Dutch legislation includes a possibility for whistleblowers to request the Whistleblowers Authority (Huis voor klokkenluiders) to conduct an investigation on how the whistleblower has been treated by the employer following the whistleblower's report.
- **External reporting:** Further information on external reporting possibilities can be found here:
 - Netherlands Authority for Consumers & Markets | <https://www.acm.nl/nl>
 - Dutch Authority for the Financial Markets | <https://www.afm.nl/nl-nl/sector>
 - Dutch Data Protection Authority | <https://www.autoriteitpersoonsgegevens.nl/>
 - Dutch Central Bank (De Nederlandsche Bank) | <https://www.dnb.nl/>
 - Inspectorate for Health and Youth Care | <https://www.igj.nl/>
 - Dutch Healthcare Authority | <https://www.nza.nl/>
 - Authority for Nuclear Safety and Radiation Protection | <https://www.autoriteitnvs.nl/>
 - The Dutch Whistleblowing Authority (<https://www.huisvoorklokkenluiders.nl/>) has been designated as the competent authority to handle external reports if no other specific authority is competent or, if another authority is competent, such authority does not handle the report properly.