



Whistleblower Policy

Bejo & Group of Companies

INTERNATIONAL WHISTLEBLOWER POLICY

1 Purpose

Bejo is committed to a culture of corporate compliance and behavior of a high ethical standard. Bejo considers that implementing an effective Whistleblower Policy will assist it to maintain a high standard of lawful and ethical conduct in its workplace and business activities. Bejo is committed to ensuring the protection of Whistleblowers who report concerns about Reportable Misconduct or Breaches of EU Law in Bejo's workplace or business activities.

This policy applies for all jurisdictions worldwide in which Bejo operates and represents minimum entitlements of Whistleblowers and a universal commitment of Bejo even if local laws do not require it. The policy is based on laws applicable to the parent company subject to Dutch and EU law.

In some jurisdictions local laws might impose specific procedural requirements, statutory protections or reporting requirements. Where applicable, local requirements are set out in the Schedule for each named jurisdiction. To the extent there is any inconsistency between this Whistleblower Policy and a Schedule, the provisions of the Schedule will apply.

2 Definitions

- (a) **Bejo** means Bejo Finance B.V., Bejo Zaden B.V. and other related companies in the Bejo Group.
- (b) **Board** means the Board of Directors of Bejo Finance B.V.
- (c) **Breaches of EU Law** means acts or omissions that:
 - o are unlawful and relate to the EU Law; or
 - o defeat the object or the purpose of the EU Law.
- (d) **EU Law** means the European Union laws referred to in Article 2 of the Whistleblower Directive.
- (e) **Feedback** means the provision to the reporting person of information on the action envisaged or taken as Follow Up and on the grounds for such Follow Up.
- (f) **Follow Up** means any action taken by a recipient of a report to assess the accuracy of the allegations made in the report and, where relevant, to address the breach reported, including through actions such as an internal enquiry, an investigation, prosecution, an action for recovery of funds or the closure of the procedure.
- (g) **Information on Breaches** means information, including reasonable suspicions, about actual or potential breaches, which occurred or are very likely to occur in the organisation in which the Reporting Person works or has worked or in another organisation with which the Reporting Person is or was in contact through his or her work, and about attempts to conceal such breaches.
- (h) **Reportable Misconduct** has the meaning given to it in section 4.
- (i) **Reporting Person** means any person who reports or publicly discloses Information on Breaches acquired in the context of his or her work-related activities.



Whistleblower Policy

Bejo & Group of Companies

- (j) **Retaliation** means any direct or indirect act or omission which occurs in a Work-Related Context, is prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified detriment to the Reporting Person.
- (k) **Schedule** means a schedule to this Whistleblower Policy which sets requirements under local laws for the named jurisdiction.
- (l) **Supervisory Board** means the Supervisory Board of Bejo Finance B.V.
- (m) **Suspected Abuse** means an employee's suspicion of an abuse in the organisation at which they work or has worked or in another organisation if they have come into contact with that organisation through their work, in so far as:
 - o the suspicion is based on reasonable grounds resulting from the knowledge gained by the employee in the service of their employer or from the knowledge obtained by the employee through their work at another business or organisation, and
 - o a public interest is at stake since the suspected abuse concerns a breach of statutory regulations, a risk to public health, public safety or the environment, or an improper act or omission that jeopardises the proper function of the public service or an undertaking.
- (n) **Whistleblower** means a Reporting Person working in the private or public sector who acquired Information on Breaches in a Work-Related Context.
- (o) **Whistleblower Directive** means the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, which can be found [here](#).
- (p) **Work-Related Context** means current or past work activities in the public or private sector through which, irrespective of the nature of those activities, persons acquire Information on Breaches and within which those persons could suffer retaliation if they reported such information.

3 Application

This policy applies to Whistleblowers, which include current and former Bejo employees, volunteers, trainees, contractors, shareholders and directors.

4 Reportable Misconduct

Reportable Misconduct includes, Suspected Abuse, breaches of law, and other types of misconduct listed in section 4.3 below.

4.1 Suspected Abuse

A Whistleblower may report on Suspected Abuse. Suspected Abuse involves a Whistleblower having a suspicion of an abuse in Bejo where:

- (a) the suspicion of abuse is based on reasonable grounds resulting from the knowledge gained by the Whistleblower through their work with or at Bejo; and
- (b) a public interest is at stake since the suspected abuse concerns a breach of statutory law, a risk to public health, public safety or the environment, or an improper act or omission that jeopardises the proper function of the public service or an undertaking.



Whistleblower Policy

Bejo & Group of Companies

Suspected abuses and misconduct which are personal in nature may not amount to a Suspected Abuse as public interest is not at issue. For example, a personal workplace grievance may not be of public interest due to the seriousness of the issue, its size or structural character.

4.2 Breaches of law

Whistleblowers may report on suspected breaches of law (not limited to Breaches of EU Law). A breach can be an act or omission that is unlawful in relation to a law or may defeat the purpose of a law.

Examples of relevant laws include legislation that concerns product safety and compliance, protection of the environment, food and feed safety, protection of privacy and personal data, health and safety in labour law and security of network and information systems.

4.3 Other kinds of Reportable Misconduct

This Whistleblower Policy is not designed to deal with general employment grievances and complaints.

Some examples of Reportable Misconduct include:

- (a) dishonesty;
- (b) fraud;
- (c) corruption;
- (d) illegal activities (including theft, drug sale/use, violence, threatened violence, or criminal damage against Bejo's property);
- (e) discrimination, vilification, sexual harassment, harassment, bullying and victimisation;
- (f) acts or omissions in breach of any legislation;
- (g) unethical behaviour;
- (h) other serious improper conduct (including gross mismanagement, serious and substantial waste of Bejo's resources, or repeated breaches of administrative procedures);
- (i) unsafe work-practices;
- (j) any other conduct which may cause financial or non-financial loss to Bejo or be otherwise detrimental to the interests or reputation of Bejo, or any of its employees; or
- (k) the deliberate concealment of information tending to show any of the matters listed above.



Whistleblower Policy

Bejo & Group of Companies

5 Whistleblower reporting procedures

5.1 Internal reporting

As a general principle, Bejo encourages Whistleblowers to report any concerns regarding Reportable Misconduct internally. However, Bejo recognizes that the circumstances will not always be appropriate to make an internal report of Reportable Misconduct.

If a Whistleblower is aware of Reportable Misconduct, they should act prudently and make an internal report, whether verbally or in writing, to:

- (a) their manager or supervisor, who may then report to the Whistle blower committee where appropriate; or
- (b) the Whistle blower committee directly (see contact details below).

A Whistleblower may request a physical meeting within a reasonable timeframe.

The Whistle blower committee will generally consist of an Global HR Manager and Compliance Manager.

Internal reports may be escalated to the Board or directly to the Supervisory Board, if necessary.

Follow-ups and timing

- (a) The Whistle blower committee will acknowledge receipt of a report by a Whistleblower within seven (7) days of such receipt.
- (b) The Whistle blower committee will maintain communication with the Whistleblower, and where necessary, seek further information and provide Feedback to that reporting person.
- (c) The Whistle blower committee will provide Feedback within a reasonable timeframe, which in any event will be no longer than three months from the Committee's acknowledgement of receiving the Whistleblower's report.

Information to provide

Internal reports of Reportable Misconduct should contain specific, adequate and relevant information with respect to, among other things, dates, places, persons, witnesses, amounts, and other relevant information, in order to allow for a reasonable investigation to be conducted.

5.2 External reporting

A Whistleblower may make a report on a suspected breach of law to external reporting channels, including to competent national authorities, if:

- (a) they cannot reasonably be expected to make an internal report (for example, where the report concerns their manager's misconduct);
- (b) the Whistleblower has made an internal report, which is not taken up or handled properly (for example, where they have not received Feedback within a reasonable timeframe); or



Whistleblower Policy Bejo & Group of Companies

- (c) where there is an external reporting obligation (for example, certain incidents may be required by law to be reported to government bodies or authorities).

5.3 Public disclosures

A Whistleblower may make a public disclosure (i.e. make Information on Breaches available in the public domain) regarding a suspected breach of law where:

- (a) the Whistleblower first reports on the suspected breach of law internally then externally, or reports directly externally in accordance with this policy but no appropriate action was taken in response to the report within a reasonable timeframe; or
- (b) the Whistleblower has reasonable grounds to believe that:
 - (i) the suspected breach of law may constitute an imminent or manifest danger to the public interest, such as where there is an emergency situation or a risk of irreversible damage; or
 - (ii) in the case of external reporting, there is a risk of retaliation or there is a low prospect of the breach being effectively addressed, due to the particular circumstances of the case, such as those where evidence may be concealed or destroyed, or where an authority may be in collusion with the perpetrator or involved in the breach.

5.4 Anonymous reporting

Bejo recognizes that some people may prefer to report anonymously and not disclose their identity. Anonymous reports can be made through Speeki (see contact details below).

For Bejo, there can be significant disadvantages to anonymous reports. Bejo may not be able to Follow Up or fully investigate anonymous reports or ensure the protection of the anonymous reporter. Please remember that all claims of malpractice or misconduct received are treated on a confidential basis and Whistleblowers are encouraged to disclose their identities, to obtain the protection afforded to them at law.

6 Whistleblower protection

6.1 Conditions for protection

A Whistleblower will qualify for protection under this policy provided that:

- (a) the Whistleblower had reasonable grounds to believe that the Information on Breaches reported was true at the time of reporting and that such information fell within the scope of this policy; and
- (b) the Whistleblower first reported either internally (section 5.1), or reported directly externally (see section 5.2) or made a public disclosure (section 5.3) in accordance with this policy.



Whistleblower Policy

Bejo & Group of Companies

Employees should be aware that, if an employee makes a false report, deliberately, maliciously, or for personal gain, that employee may face disciplinary action.

6.2 No disadvantage or Retaliation

A Whistleblower who qualifies for protection and makes a report in accordance with this policy must not be disadvantaged or suffer retaliation on the basis of the report. Bejo and its employees must not treat the Whistleblower worse off or unfairly because they made a report. Examples of disadvantage includes dismissal, involuntary transfer, refusal of promotion, demotion or unwarranted written warnings.

No report of suspected breach of law will give rise to any reprisals, or threat of reprisals, against the Whistleblower, unless the Whistleblower is a participant in the prohibited activities with respect to which the report is made.

If the Whistleblower was involved in the activities, the decision to file the complaint is only likely to affect the extent of the disciplinary measures, if any, that may eventually be taken against such Whistleblower. Effectively, this means that Bejo and its directors, officers, employees and agents, will not disadvantage in any manner, dismiss, demote, suspend, threaten or harass a whistleblower, or transfer the whistleblower to an undesirable job, or location, or discriminate in any manner against the Whistleblower, as a result of the Whistleblower having reported an act that is illegal or unethical, unless the Whistleblower is a participant in the illegal or unethical act(s).

Bejo considers any retaliation against a Whistleblower to be a serious breach of this policy and will likely to result in disciplinary measures, including dismissal against the person perpetrating the retaliation. This protection applies to anyone providing information related to an investigation pursuant to this policy.

7 Confidentiality

Bejo will ensure that the identity of a Whistleblower (and any information that may directly or indirectly identify the Whistleblower) is not disclosed to anyone beyond the authorised staff members competent (e.g. assigned Case Managers) to receive or Follow Up on report, without the express consent of the Whistleblower.

Bejo will adhere to all statutory requirements in respect of the confidentiality of disclosures made.

In appropriate cases, disclosure of the identity of the Whistleblower, or the allegation made by them, may be unavoidable, such as if court proceedings result from a disclosure pursuant to this policy.

8 Procedures following disclosure

Once a report of Reportable Misconduct has been received from a Whistleblower who has reasonable grounds for his or her belief that Reportable Misconduct has occurred, an investigation of those allegations will commence. Bejo will guarantee that any investigation will be undertaken by independent parties that have no direct or indirect involvement in the matter of concern.

All material violations and any actions which may be required as a result of the investigations will be reported to the Board or Supervisory Board.



Whistleblower Policy

Bejo & Group of Companies

9 Investigations

Investigations will be conducted promptly and fairly with due regard for the nature of the allegation and the rights of the people involved in the investigation.

Evidence, including any materials, documents or records shall be held by the investigator, and held securely. The person receiving the disclosure must report it as soon as possible to the Board or Supervisory Board. The Board/Supervisory Board will then determine if the allegation is, in fact, pertinent to any of the issues mentioned in this policy.

The Board/Supervisory Board will determine the appropriate method for the investigation. In appropriate cases, the Board/Supervisory Board may ask for the assistance of an internal or an external accounting or legal specialist, as the Board/Supervisory Board deems necessary.

During the investigation, the investigator will have access to all of the relevant materials, documents, and records. The directors, officers and employees of Bejo must cooperate fully with the investigator. During the investigation, the Board/Supervisory Board will use all reasonable means to protect the confidentiality of the information regarding the whistleblower.

10 Reporting

At the conclusion of the investigation, the investigator will prepare a report of the findings for the Board/Supervisory Board. If the final report indicates that the malpractice or misconduct has occurred, the final report will include recommendations for steps to be taken to prevent the malpractice or misconduct from occurring in the future. It will also outline any action that should be taken to remedy any harm or loss arising from the malpractice or misconduct. This may include disciplinary proceedings against the person responsible for the conduct, and the referral of the matter to appropriate authorities, as is deemed necessary by the CEO/Board/Supervisory Board.

11 Communications to the Whistleblower

Bejo will ensure that, provided the claim was not submitted anonymously, the Whistleblower is kept informed of the outcomes of the investigation of his or her allegations, subject to the considerations of privacy of those against whom allegations are made.

12 Record keeping

Records of every report received by Bejo will be stored for no longer than it is necessary and proportionate in order to comply with legislative requirements such as requirements under the Whistleblower Directive.

Whistleblower Policy Bejo & Group of Companies



13 Contacts

Should you wish to report any matter anonymously you can use Bejo's Speeki App or URL Portal:

Email address: speakup@bejo.com

<https://portal.speeki.com/> > Company code Bejo

