

Regulation on reporting (suspected) misconduct

This regulation indicates how you can report (suspected) misconduct. Cosun encourages everyone, who have reasonable grounds to suspect the existence of misconduct within Cosun, to report that misconduct to their manager or immediate superior. This puts Cosun in a position to prevent misconduct of this nature or take action to stop it. Cosun has drawn up this regulation to reassure them that they will not be treated unfairly or suffer reprisals when they report (suspected) misconduct. Cosun understands that reporting misconduct to an employee's manager or immediate superior may not be possible, or not desirable, in special circumstances. Consequently, this regulation also includes the possibility of reporting misconduct - anonymously, if necessary - to a designated confidential adviser.

1. Definitions

The following terms in this regulation are to be understood as follows:

- **'Cosun'**: Cosun and all businesses where Cosun has a controlling interest.
- **'Misconduct'**: activities of Cosun or its employees that violate legislation and/or regulations, the Cosun Principles and other rules (of conduct) that are applicable within Cosun. This misconduct includes crimes, substantial breaches, substantial failure to comply with obligations, fraud, corruption, bribery, substantial transgressions of financial and accounting regulations,

discrimination and acting in contravention of the regulations designed to protect health, safety and the environment.

2. Prior advice

Cosun realises that submitting a proper report may be quite complicated. Consequently, employees can seek confidential advice from an independent adviser before submitting a report. If they have questions on this subject, employees can approach the Misconduct Reporting Officer. The Misconduct Reporting Officer can be contacted via the Cosun SpeakUp service (**see appendix I**).

3. Where to submit the report

- 3.1 In principle, (suspected) misconduct should be reported to the employee's manager or immediate superior (**see appendix II**). If, for whatever reason, you are not able to report (suspected) misconduct to these parties, you can approach the Misconduct Reporting Officer (**see appendix I**).
- 3.2. The Misconduct Reporting Officer is appointed by the Executive Board following consultation with the Board, Supervisory Board and Central Works Council.
- 3.3. If the report relates to the Misconduct Reporting Officer, the employee in question can approach the Executive Board CEO.

4. Cosun's SpeakUp service

4.1. Cosun's SpeakUp service can be used to report suspected misconduct by telephone or via Internet. The procedure is as follows:

- you can call the free phone number or open the Cosun SpeakUp webservice and use the appropriate access code (**see appendix I**);
- you dictates/types a message and receives a unique report number, which you should note down;
- the dictated message is transcribed by People Intouch, translated if necessary, and sent to the Misconduct Reporting Officer (i.e. nobody at Cosun will hear your voice);
- the Misconduct Reporting Officer ensures that a reply, accessible via the unique report number, is left on the Cosun SpeakUp webservice no later than eight days after the original submission. When you call back or log in to the Cosun SpeakUp webservice, you will be asked to enter you unique report number;
 - you will be listening to/reading the reply that has been left for you and, if required, may submit a further message;
 - this cycle can be repeated for as long as necessary.

This Cosun SpeakUp service is also described in appendix II.

4.2. It is important that you provides as much information as possible in the report about the misconduct, including the reason and the relevant background information. Documents can be uploaded via the Cosun SpeakUp webservice.

5. Report handling

Report submitted to the Misconduct Reporting Officer

5.1. If the Misconduct Reporting Officer receives a report, he will immediately bring the matter to the attention of the Executive Board CEO. If necessary, the Executive Board CEO will decide to set up a working party to consider and investigate the report. Based on an

initial assessment, this working party determines whether and how the report will be investigated. In addition, if necessary, the working party advises the Executive Board CEO or a manager appointed by him on suitable measures to prevent or stop the misconduct. Depending on the type of misconduct, Cosun may decide to initiate an internal or external investigation or refer the matter to the police and/or the judicial authorities.

5.2. You will receive a reaction from the Misconduct Reporting Officer no later than eight days after submitting the report and is informed, as far as possible, about the progress made in the matter and the actions that have been or will be taken.

5.5 If the report submitted to the Misconduct Reporting Officer relates to the Executive Board CEO, the role of the Executive Board CEO, as described previously in 5.3, will be assumed by the Chairman of the Supervisory Board.

6. External report

6.1. In cases of suspected misconduct, Cosun encourages you to submit an internal report as described above.

However, there may be circumstances in which you may prefer to or be forced to report suspected misconduct externally.

This is the case when:

- you cannot 'reasonably' be expected to submit the report internally. For example, because you colleagues, the environment and/or public health are in imminent danger. In that case, you may/must report the matter externally.
- the internal report is not properly processed or settled. In this case, you must first follow the correct procedure for the internal report.
- there is a legal obligation to submit the report to an external authority.

7. Legal protection

7.1. The position of the person who have reported suspected misconduct, in good faith and in due observance of this regulation, shall not be adversely affected in any way as a result of that report. Cosun does not allow unfair treatment of the person concerned and will protect him against such treatment.

7.2. The reports are treated with the utmost confidentiality. All those involved in handling the report (including the members of the working party) are bound by an obligation of secrecy.

7.3. Cosun will not disclose the identity of the person who report suspected misconduct under this regulation. In some cases, however, the identity of the person submitting the report will be obvious. Furthermore, the investigation, a legal obligation or legal procedure may require a statement to be made, or disclosure of the person's name, or the person may be asked to provide evidence.

Under such circumstances, or if maintaining full confidentiality obstructs proper completion of the investigation, Cosun cannot guarantee complete confidentiality in respect of the person.

7.4. The information gathered in the context of this regulation may be considered to be personal data within the meaning of the General Data Protection Regulation and other applicable legislation and/or regulations.

Based on the General Data Protection Regulation the person may, under certain circumstances, have a right to access, object to, correct and/or request erasure of his personal data. Requests of this nature can be addressed to the manager, the employee's immediate superior, or the Misconduct Reporting Officer.

7.5. If a full investigation into a person's conduct is initiated, Cosun has a duty to inform this person accordingly within the period required by national legislation.

No announcement shall be made to the person involved if there is a risk that evidence will be destroyed and/or that the investigation will be obstructed.

8. Anonymous reports

8.1. Because anonymous reporting may make it more difficult to investigate misconduct, Cosun wishes to avoid this form of reporting as far as possible.

However, if you feel that there is no option other than to submit an anonymous report, it will be handled in accordance with the above procedure to the greatest possible extent (**see appendix II**).

8.2. Because the Cosun SpeakUp service offers an anonymous reporting option that allows communication with the person submitting the anonymous report, Cosun reserves the right to ignore all other forms of anonymous reporting, such as anonymous letters and emails.

9. False accusations

9.1. Cosun encourages everyone to act in good faith and report misconduct when they have reasonable grounds to suspect that misconduct exists within Cosun. If, after investigation, the reported misconduct cannot be confirmed or the report is found to be unjustified, no action will be taken against the person who submitted a report in good faith.

9.2. Investigating misconduct takes time and involves expense and may be harmful to those involved. If the accusations are found to be malicious, Cosun may take disciplinary action against the person who submitted these malicious allegations.

10. Retention period

- 10.1. If the report is found to be unjustified, the investigation will be discontinued and the personal data will be immediately erased.
- 10.2. Data will not be retained for more than two months following completion of the report handling procedure, unless disciplinary or other action has been taken against a person identified in the report, or against the person who submitted the report in the event of a malicious allegation.

11. Date of coming into force

- 11.1. This regulation comes into effect on 1 September 2019 and replaces the Regulation on reporting (suspected) misconduct, January 2010 version.
- 11.2. The Central Works Council has approved this regulation.

Appendix I

You can use the following contact details for using the Speak Up Service

Country	Free phone number	Webservice URL	Access code
 America	1 866 250 6706	www.speakupfeedback.eu/web/fcg64ak/us	62631
 Belgium	0800 713 65	www.speakupfeedback.eu/web/fcg64ak/be	46892
 China	If you are calling with provider Netcom: 1080 074 401 79 If you are calling with provider Telecom: 1070 044 001 79	www.speakupfeedback.eu/web/fcg64ak/cn	65294
 England	0800 16 935 02	www.speakupfeedback.eu/web/fcg64ak/gb	81885
 Germany	0800 1801733	www.speakupfeedback.eu/web/fcg64ak/de	26467
 Hungary	0680981359	www.speakupfeedback.eu/web/fcg64ak/hu	65910
 Netherlands	0800 022 293 1	www.speakupfeedback.eu/web/fcg64ak/nl	94224
 Poland	0080 044 117 39	www.speakupfeedback.eu/web/fcg64ak/pl	22388
 Russia	810 800 2626 9902	www.speakupfeedback.eu/web/fcg64ak/ru	48947
 Slovakia	0800004529	www.speakupfeedback.eu/web/fcg64ak/sk	82872
 Spain	900 973 174	www.speakupfeedback.eu/web/fcg64ak/es	83025
 Sweden	020 798 813	www.speakupfeedback.eu/web/fcg64ak/se	22804

Appendix II

