

# Whistleblowing procedure

## Refresco Gerber NV

Version 31-3-2015

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# 1. Introduction

## Background

At the basis of Refresco Gerber's success lie three cornerstones: Quality, Reliability and Cost-leadership. Refresco Gerber is committed to a spirit of entrepreneurship, openness and integrity. The Refresco Gerber Code of Conduct contains the guidelines for the way in which Refresco Gerber employees conduct business practice in relation to shareholders, customers, employees and business partners as well as all other stakeholders.

To maintain this commitment, we encourage our employees who have concerns to raise these and come forward without fear of punishment or unfair treatment. Employees are often in a good position to identify concerns regarding misconduct within the organization.

## A spirit of openness at Refresco Gerber

The objective of the Whistleblowing procedure is to contribute positively to the culture of openness and integrity and stimulate rather than dampen Refresco Gerber's entrepreneurial spirit. The procedure is intended to be used as an ultimate remedy. We encourage all to try to solve the matter through existing procedures and discuss concerns first with line supervisor(s) before using the Whistleblowing procedure.

The Whistleblowing procedure is especially developed to deal with suspicion of misconduct that cannot be discussed with the supervisors or already has been discussed without a suitable solution.

The position of an employee who reported a case of reasonable suspicion of a violation in good faith will not be disadvantaged in any way as a result of making such a report.

## 2. Aim and Scope of the procedure

### Aim of the procedure:

- To provide a procedure to raise concerns of misconduct and indicate how these are handled
- To promote openness, support openness, create a culture of integrity and help protect the reputation of the organization
- To ensure confidentiality and anonymity (when needed) when raising concerns of misconduct. Clarify that employees are protected against disciplinary actions and unfair treatment e.g. transfers, harassment etc.
- Ensuring that management is informed at an early stage about possible misconduct in order to safeguard the integrity of Refresco Gerber and its employees

### Scope of the procedure:

All concerns for behavior conflicting with the principles set out in the Code of Conduct, such as:

- Non compliance with laws, regulations
- Financial malpractice
- Business integrity
- Danger to public or employee health and safety
- Other (suspected) concerns for wrongdoing

This procedure applies to all employees employed by Refresco Gerber N.V. (including managers, directors and officers) working for one or more entities. This includes Refresco Gerber N.V. and its subsidiary companies. The procedure in principle also applies to temporary hires and people who are working within Refresco Gerber on a contractual basis.

# 3. Procedure raising a concern

## First step - next step

### First step

When an employee is of the opinion that a specific concern of misconduct has taken place and cannot be solved through existing procedures, he or she can consider to discuss the matter first with the line supervisor(s).

This first step relies on the good and open working environment throughout the organization.

If notifying your line supervisor(s) is not reasonably possible or inappropriate for whatever reason, or the response received is not in the best interest of Refresco Gerber the employee can take a next step.

### Next step

As a next step you can choose to directly contact:

- The local compliance contact person  
or
- The CEO  
or
- The Compliance officer

#### Local compliance contact person:

This person is the Managing Director of a local Refresco Gerber entity

#### Compliance officer:

This person can be contacted by the employee to discuss his/ her concerns with respect to integrity breaches. Contact details are as following:

Pieter van Meeteren

[Pieter.van.meeteren@refrescogerber.com](mailto:Pieter.van.meeteren@refrescogerber.com)

Phone +31 10 4405120

# 3. Procedure raising a concern

## Handling cases for investigation

### Handling cases for investigation

Once the compliance officer established that the reported case qualifies for further investigation, he determines if the case needs to be investigated internally or externally. Tasks and responsibilities regarding reported cases are written down in an overview within the Compliance charter.

A pool of skilled and experienced people needs to be available for the compliance officer to select from to conduct internal investigation in order to grant professional judgment and independence. The investigation team is assembled on an ad hoc basis.

### Exception:

1. Should the compliance officer in any way be subject to the reported case and the following investigation the CEO needs to adopt responsibility and coordinate the qualification and investigation including reporting in his place
2. Should the CEO also be the subject of the reported case, the chairperson of the Audit Committee coordinates qualification and the following investigation including reporting in place of the CEO.

The investigation includes:

- Context analysis and taking immediate action if necessary
- Advise to Executive Board who passes judgment on the reported matter
- Provide the Supervisory Board, CEO or responsible management with urgent advise on measures to be taken and monitor execution. Should the Executive Board deviate, this needs to be well-reasoned.
- Feedback to the reporter of the case about the investigation and follow up

In order to collect lessons learned, the local managing directors are informed about the (anonymized) cases to foster the learning capability of the Refresco Gerber organization.

# 3. Procedure raising a concern

## How to report and the response

### How to report and response

Reporting a concern of misconduct can be done in person, in writing, by telephone or by email. A report to the external contact line can be submitted by telephone or by email.

The reporter is requested to provide as much detailed information as necessary to the recipient such as background, history and reason for the concern, together with names, dates, places.

The receiving party will acknowledge the receipt of the reported concern to the reporter in writing within 10 working days. In case the external contact line is contacted, the report made is forwarded to the Compliance officer.

### The response - timelines

The compliance officer performs the assessment of the reported concern and forwards feedback to the reporter within 3 weeks.

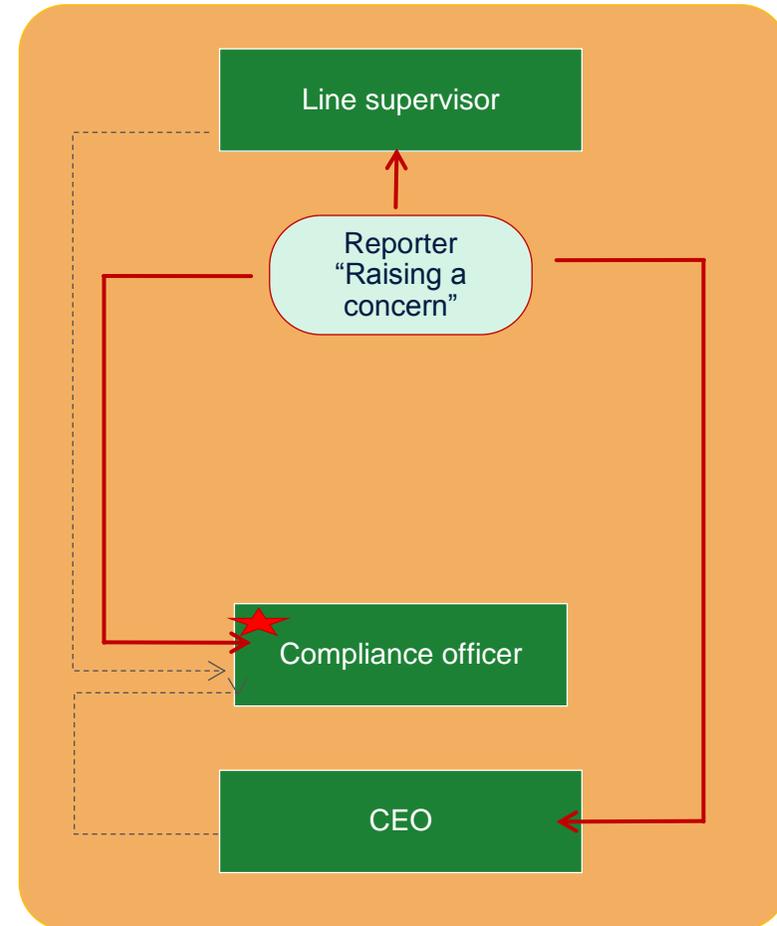
The review and investigation of the reported concern of misconduct is initiated by the compliance officer. Within 8 weeks the reporter will be informed in writing about the status. If the investigation is not yet closed, the reporter will be informed again by the investigation coordinator at least every three weeks until the investigation is closed.

# 3. Procedure raising a concern

## Reporting structure

This picture represents the structure of the reporting and relevant first and next steps that are described in the previous sections.

★ Exception: when the compliance officer is subject to the reported case and/or the following investigation the CEO needs to adopt responsibility and coordinate the qualification and investigation including reporting in his place  
Should the CEO (also) be subject to the reported case, the chairperson of the Audit Committee replaces the CEO.



# 4. Safeguards

## Confidentiality - Anonymity - Just reporting

### Confidentiality

- Each reported case must be dealt with in a confidential manner.
- The recipient of the report, being the local line supervisor, the local compliance contact person or the compliance officer are not allowed to disclose the identity of the reporter without prior permission.  
Three exceptions exist:
  - if required by law
  - if the report has been submitted maliciously
  - in the event of an important (public) interest
- Information about the identity of the reporter will only be disclosed to those persons having a need to know

### Anonymity

- Reports can be submitted via internet or telephone in native language

### Just reporting

- Any case reported will be assessed with integrity and seriousness. Therefore, the reports made by employees are expected to be sincere and justified, and based on actual (suspicion of) misconduct.
- This means that willfully creating an unjustified report will be identified and acted upon at the discretion of the compliance officer and the Executive Board.

# 4. Safeguards

## Non retaliation - Independence

### Non retaliation

In the event an employee reports misconduct in good faith, he in no way may be punished, unfair treated or put at a disadvantage.

The compliance officer safeguards non retaliation towards employees that have reported a case in good faith.

The compliance officer, compliance contact person and other employees that forwarded reports, or performed the investigation may not be punished, unfair treated or put at a disadvantage.

### Independence

The line supervisor, local compliance coordinator and compliance officer have the obligation to remain independent in order to protect the reporter's integrity.

Should however, this not be possible due to the multiple roles they perform, or personal involvement in the reported matter, the next higher level representative is informed and takes over: line supervisor - local compliance officer - compliance officer - Supervisory Board - Executive Board

# 4. Safeguards

## Privacy - Informing person(s)

### Privacy

Refresco Gerber NV is committed to comply with privacy protection legislation. This means that privacy of the persons involved will be protected in accordance with applicable laws.

Refresco Gerber will only process personal data for the purpose of this procedure. Data will be not be digitalized to the extend possible. Personal data will be deleted as soon as it is no longer necessary to keep.

The data will only be provided to persons who have a need to know such data to execute their task for this procedure.

### Informing person(s)

The person(s) mentioned in the concern that is raised by the reporter will be informed by the compliance officer about the reported matter as soon as possible. The anonymity of the reported is granted and should not be disclosed to the person subject of the report.

# 5. Parties involved (1)

## Tasks - responsibilities

### Reporter

Any case reported will be assessed with integrity and seriousness. Therefore, the reports made by employees are expected to be sincere and justified, and based on actual (suspicion of) misconduct.

This means that willfully creating an unjustified report will be identified and acted upon at the discretion of the compliance officer in consultation with responsible management

### Local compliance contact person

It is the local compliance contact person's responsibility to provide the safeguard outlined in this procedure. Should independence be tampered, he has the obligation to inform the compliance officer immediately.

The local compliance contact person always informs the compliance officer of reports made. The local compliance contact person always informs the reporter about actions performed regarding the reported matter.

### Line supervisor

It is the line supervisor's responsibility to provide the safeguard outlined in this procedure. Should independence of the line supervisor be tampered, he informs the compliance officer immediately.

The line supervisor always informs the compliance officer of reports made. The line supervisor always informs the reporter about the steps performed with regard to the reported matter if the case was initially reported to the line supervisor.

### Compliance officer

The compliance officer oversees and coordinates all reports made. He has the responsibility to provide the safeguards outlined in this procedure.

The compliance officer always informs the supervisory board of reports made through his periodic compliance reporting. Immediate reporting takes place in cases of material and/or severe reputational damage. The compliance officer always informs the reporter about the steps performed with regard to the reported matter.

# 5. Parties involved (2)

## Tasks - responsibilities

### Supervisory Board

The task of the Supervisory Board is to monitor adherence to the Whistleblowing procedure and periodically review the reports of misconduct made.

In addition, execution of decisions made and on advice of measures to be taken are monitored.

### Pool of skilled - professional employees

The compliance officer needs to have a pool of skilled and professional employees at his disposal to select from to conduct internal investigation in order to grant professional judgment and independence.

It is the responsibility of the individual selected to provide the safeguards as outlined in the procedure towards the reporter. Should independence be tampered, he has the obligation to inform the compliance officer immediately.

### Internal Audit

Internal Audit is responsible for periodic evaluation of the procedure in cooperation with the compliance officer.

In addition, the compliance officer role is evaluated periodically in the periodic audit on the compliance and risk functions.

### Executive Board

The responsibility of the Executive Board is to foster a spirit of openness and integrity and non retaliation as well as adherence to this Whistleblowing procedure.

# 5. Parties involved (2)

## Tasks - responsibilities

Categories of reported cases need to be addressed differently within the organization. This table illustrates the roles and responsibilities:

R = Responsible A = Accountable C = Consulted I = Informed	Compliance officer - Refresco Gerber	Local compliance contact person	HR Refresco Gerber	CEO	Internal Audit	Executive Board	Supervisory Board
<b>HR</b> e.g. diversity, discrimination, harassment	I - C	I	R	A	-	I	I
<b>Fraud</b> e.g. falsification, blackmail, financial	I - C	I	-	A	R	I	I
<b>Health &amp; Safety</b>	I - C	I	R	A	-	I	I
<b>Environmental damage</b>	R	I	-	A	-	I - C	I
<b>Failure to comply with any legal obligation</b>	R	I	-	A	-	I - C	I
<b>Other Criminal offence</b>	R	I	-	A	-	I - C	I
<b>Other</b> reported cases that can not be attributed to any of the above categories	R	I	-	A	-	I - C	I

1. Note that the only cause for exception occurs in case the responsible and/or accountable party is subject to the case reported.
2. In addition, the local compliance contact person is only consulted or informed of the case applies at that level.

# 6. Internal reports

## Internal reports

The local compliance contact person will report to the compliance officer on a yearly basis regarding the performance of its tasks and duties in relation to this procedure.

The compliance officer will report to the Chief Executive Officer on a yearly basis regarding the performance of its tasks and duties in relation to this procedure as well as the reports submitted. Reporting by the compliance officer includes a review and evaluation of the pool of skilled employees involved in the investigations in that year.

The supervisory Board received as copy of the compliance officer's report to the Executive Board.

# 7. Implementation & evaluation

## Implementation

The Refresco Gerber NV Executive Board and the managing directors are responsible to implement the whistleblowing procedure in the organization. To communicate it effectively and to organize necessary conditions that enable employees to report serious concerns for (suspected) misconduct Responsible management should:

- Inform all employees about the existence of this procedure and continuously remind all staff
- Provide the whistleblowing procedure on the intranet, personnel information paper
- Provide the names and contact details such as relevant names, address, telephone number and email

The compliance officer is responsible for the proper administration. The Supervisory Board monitors this.

## Evaluation

The Whistleblowing procedure will be part of the annual cycle of monitoring compliance related and risk management activities and the code of conduct.

After the first year the compliance officer together with internal audit will present an evaluation report of the activities of the integrity committee to the Executive Board and the Supervisory Board. In the following years evaluation will take place bi-annually.



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