

# WHISTLEBLOWING POLICY

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Poppies Bakeries is committed to the highest standards of business ethics and legal compliance. It is therefore important to enable the reporting of any concern about actual or suspected misconduct within Poppies Bakeries' operations. This Policy is in line with the section "Asking questions and reporting misconduct" of Poppies Bakeries' Code of Conduct.

## PURPOSE AND SCOPE OF THE POLICY

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This Whistleblowing Policy (hereinafter "policy") is designed to enable to report effectively any serious concerns affecting Poppies Bakeries relating to any or more of the following matters:

- a crime or misdemeanour,
- an infringement of governing laws, regulations and/or international treaties,
- an infringement of Poppies Bakeries' contractual commitments,
- an infringement of Poppies Bakeries' Code of Conduct and/or other policies and procedures,
- any other type of unethical or dishonest behaviour

Hereinafter the "misconduct".

This Policy applies to Poppies Bakeries, which includes its subsidiaries, branches, affiliated companies and joint ventures, together "Poppies Bakeries" or "company".

This Policy applies to all employees or other persons working for Poppies Bakeries and any third party who has a reasonable suspicion of a misconduct related to Poppies Bakeries. A person raising a misconduct is hereinafter referred to as the "whistleblower".

The application of this policy shall be subject to any legal restrictions or rights arising from each jurisdiction in which the company operates. In the case of conflicts or inconsistencies between the policy and local country laws or regulations, the local country laws shall apply.

## REPORTING MISCONDUCT

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As a first option, before reporting under this policy, all persons are invited to using **normal reporting channels** (i.e. supervisor, confidential counsellor, HR Officer or another member of management that they feel comfortable with).

As a second option, if a person thinks the above channels or not sufficient, Poppies Bakeries has established an **internal whistleblowing channel** allowing anyone to comfortably raise a misconduct to the central reporting person of each country. All these persons together form the Ethics Committee of Poppies Bakeries.

A misconduct can be reported to the Ethics Committee:

- by letter (if you want to report anonymously): Ethics Committee – Kasteelstraat 29 – 8980 Zonnebeke
- by email: [ethicalcode@poppies.com](mailto:ethicalcode@poppies.com)

Internal reporting remains the most efficient way to allow Poppies Bakeries to thoroughly investigate the matter and adopt appropriate measures addressing the misconduct.

However, within the European Union, a whistleblower also has the option to report misconduct falling within the scope of Directive (EU) 2019/1937 to a **local competent authority** who is responsible for receiving and investigating whistleblowing reports (**external reporting**).

When submitting a report, a whistleblower must always act in good faith and should exercise due care to ensure the accuracy of the information.

A report must be sufficiently detailed and documented, and should include (when the relevant information is known):

- Date, time and place of the event;
- Name of persons involved, their roles, or information that enables their identification;
- Names of other persons, if any, who can attest to the reported facts;
- Detailed description of the events;
- Any other information or element that could help the investigating team to verify the facts.

Whistleblowers are free to report in the language of their choice.

If a whistleblower reports a misconduct, he or she has the right to remain anonymous, and confidentiality and/or anonymity will be maintained, unless we are required by law to disclose the person's identity. However, it is usually easier to conduct a full and fair investigation of the whistleblower's concerns if he or she identifies himself or herself.

## **PROCESSING A REPORT OF MISCONDUCT**

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In case of a non-anonymous report, an acknowledgement of receipt will be sent to the whistleblower within seven days of receipt of the report.

Reports provided with sufficiently detailed information or documentation and therefore considered adequately serious shall be investigated. In the case of an anonymous report, the credibility of the concern and the likelihood of confirming the allegation from attributable sources will be checked as the first step of investigation.

If an internal investigation is launched, the misconduct will be investigated by an investigation team chosen by the Ethics Committee. To avoid conflicts of interest, individual(s) involved in the misconduct reported by the whistleblower will be excluded from the investigation team, and will also not be allowed to participate in the consideration of the report or the determination of what action needs to be taken. Particularly complex, urgent and sensitive reports may justify the delegation to an external skilled and independent third party for confidential treating the report and this will be communicated to the whistleblower as soon as possible.

All internal and external parties involved in the investigation and in follow-up actions are subject to strict confidentiality obligations. Unauthorised disclosure of information relating to the investigation, the report or the identity of a whistleblower will not be tolerated and will result in disciplinary action. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

The identity of the whistleblower and involved persons will be not disclosed unless it concerns a necessary and proportionate obligation pursuant to legislation. In that case, the whistleblower will be notified through a written explanation on the reasons for the disclosure of confidential information. However, reasons for the disclosure will not be explained if this information would jeopardize the related investigations or legal proceedings to take.

The investigation team may get in contact with the whistleblower to obtain more information and/or evidence about the misconduct. Where needed for conducting a thorough and confidential investigation, external parties (e.g. external counsel, investigative firms, accounting firms, etc.) may be involved.

Upon conclusion of the investigation, the investigation team will prepare a summary report describing the investigative measures that were carried out. A non-confidential and anonymized version of this summary report may be shared outside the investigation team, on a need-to-know basis only, in order to come to a final decision.

The investigation team will make a final decision as to whether the misconduct is proven and will define the relevant actions needed to terminate the misconduct and to protect the company. A member of the investigation team will draft a final report with a description of the facts and the final decision taken:

- if the misconduct is proven, relevant actions will be defined with a view to terminate the misconduct and to protect the company; or
- if the investigations conclude that there is insufficient or no evidence for the misconduct, no further action will be taken.

At the end of the investigation, and whatever the result, an explanatory written decision is sent to the whistleblower by the investigation team (for non-anonymous reports).

Not later than three months after the acknowledgement of receipt, the whistleblower will receive feedback about the ongoing or concluded investigation of the report.

## **PROTECTION OF WHISTLEBLOWERS**

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Whistleblowers are protected provided that they had reasonable grounds to believe that the reported information about misconduct was correct at the time of the report and that the information fell within the scope of this Policy. The whistleblower will not lose his/her protection merely because the report has been found to be incorrect or unfounded.

Third-party facilitators (e.g. colleagues or relatives) and legal entities connected with the whistleblower are protected in the same way if they had reasonable grounds to believe that the whistleblower fell within the scope of protection.

Protection starts at the moment of reporting the misconduct.

Any type of retaliation against the whistleblower, third-party facilitators and legal entities connected with the whistleblower will not be tolerated, including:

- suspension or dismissal;
- demotion or missing out on a promotion;
- change of employment conditions;
- refusal to provide training;
- negative evaluation;
- imposition of a disciplinary measure;
- coercion, harassment, intimidation and exclusion.

Poppies Bakeries will take appropriate action against anyone who retaliates or threatens to retaliate.

If the whistleblower realises after raising the alert that he/she was wrong and that the allegations turn out to be mistaken, he/she is expected to inform the Ethics Committee as soon as possible. No negative consequences shall arise if the initial concerns were reported in good faith, i.e. made without malice or in a disinterested manner.

## **ABUSE OF REPORTING CHANNELS**

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Any abusive report or one proven to have been made in bad faith (i.e. deliberately false or misleading allegations) exposes the whistleblower to disciplinary sanctions and/or judicial pursuits depending on national laws and regulations.

## **RECORD KEEPING**

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Each report will be kept in a register that at all times will be kept confidential and only accessible to authorized individuals. In case of oral notifications, the notification can be written down in a report or a recording of the conversation can be kept in the register. The whistleblower is allowed to check the written record of the conversation, to correct and sign for approval. Investigation reports and supporting information are kept for a minimum of five years after the end of the investigation.

## **PROTECTION OF PERSONAL DATA**

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All reports, related information and the personal data of the whistleblower and persons concerned by the report shall be treated in a confidential and sensitive manner as long as it does not hinder or frustrate any investigation made by a public authority.

Personal data of a person concerned by the report cannot be disclosed until the reported facts are founded, except to judicial authority.

When an internal investigation, disciplinary or judicial procedures are ongoing, data is kept until the end of these procedures and as long as legally required.

At any time, whistleblowers can request to contact the investigation team to get any information regarding personal data that have been recorded. The whistleblower can request access to his/her personal data, rectification of incorrect data as well as request its erasure provided that their personal data treatment is no longer necessary in the context of the investigation or in case he/she withdrawn its consent and there is no other lawful basis for processing.

If you have a question or complaint regarding how we process your personal data, please feel free to contact us by e-mail at [dataprotection@poppies.com](mailto:dataprotection@poppies.com). You also have the right to file a complaint with the competent data protection authority.