



Whistleblower Policy

Version 1.0

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Whistleblower Policy

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1.0 Purpose

The whistleblower policy is a channel created for everyone inside or outside Roveg Fruit BV to be able to report, confidentially or not, any alleged or suspected misconduct or wrongdoing. This channel enables us to identify and properly respond to inadequate practices and prevent them from recurring or persisting.

2.0 Scope

Anyone working within the organisation has the possibility to report any alleged or suspected misconduct or wrongdoing that they might have. If you are a Roveg employee, supplier, retailer or a third party, you can be a whistleblower and use this channel to raise your concerns. If you are involved in any part of our operations and you notice any potential violation, we ask you to report the incident immediately through our whistleblower channel.

You can report a misconduct or a wrongdoing when they become apparent or when you suspect that they will potentially arise. A misconduct or wrongdoing means an improper or unethical behaviour that violates established rules, standards or laws. They can range from minor infractions to more severe violations, depending on the circumstances when they take place. Some examples include aggression, assault or violence, bullying, discrimination of any kind or harassment of public interest to Roveg as an institution, or individuals within Roveg like employees, suppliers, retailers or business partners. Some other examples of misconduct or wrongdoing in a broader sense include fraud and financial misconduct, corruption or bribery, money laundering, theft, health and safety violations, product safety issues or violations of any law or regulation that applies to Roveg Fruit BV.

Concerns not breaching the public interest such, but not limited to, dissatisfaction with the terms of employment, office rules or internal procedures, difficulties with internal or external cooperation with partners or professional disagreements with colleagues or business partners should not be reported through Roveg's whistleblowing channel. However, they should be reported internally to Roveg's management at the appropriate level and/or Human Resources and/or the confidant, following the staff manual procedures.

3.0 Policy Statement

Roveg Fruit BV is committed to high standards of integrity, responsibility and transparency within the organisation in line with sustainable business practices. As we recognize the importance of upholding ethical practices and fostering a positive work environment, we are introducing our whistleblower policy.

The whistleblower mechanism is vital in any organisation as it empowers anyone that is involved with Roveg's activities to speak up about any concerns. These concerns can be related to unwanted behaviour, unethical practices and any type of violations, directed to an individual within the company or the organisation itself.

This procedure helps to establish and maintain an ethical workplace environment for our employees and anyone involved in our activities. It is also a mechanism that helps us prevent a violation, and if it already happened, then it gives us a chance to investigate and respond accordingly. If we do not know about any possible violations or concerns, then we are not able to take action. That is why your role as a whistleblower is very important to us as you will help us take care of our company, our employees and our partners.

The standards and principles consigned here align with international frameworks and guidelines for sustainable business such as the EU Whistleblower Protection Directive 2019/1937, the Dutch Whistleblower Protection Law and the Corporate Governance Code.

3.1 Principles

- All concerns raised through the whistleblower channel will be treated fairly and properly.
- We will not tolerate harassment or victimisation of anyone raising a genuine concern.
- Any individual making a disclosure will retain their anonymity unless they agree otherwise
- We will ensure that any individual raising a concern is aware of who is handling the matter and how it is being handled.
- We will ensure no one will be at risk of suffering any form of retribution or retaliation as a result of raising a concern even if they are mistaken. We do however extend this assurance to someone who maliciously raises a matter in bad faith.
- We will ensure a prompt and thorough investigation to every concern raised through the whistleblower channel, ensuring due diligence in addressing the issue.
- We will ensure proper accountability on taking action based on the findings of an investigation and will communicate the results transparently without breaching confidentiality.

3.2 How does it work?

- If you are an employee and you want to make a report you can approach the confidant as a first resource, following the staff manual guidelines. If you are not comfortable doing so or the confidant fails to properly address your concerns, you can turn to the whistleblower channel.
- If you are NOT an employee but want to make a report or raise a concern, then you need to do it through the whistleblower channel. You can use the Whistleblowing form on Roveg's website. The whistleblower channel is available 24/7, 365 days a year and you can submit your report in any language you feel comfortable with.

It is important that the report or concern has all the relevant information (Who? What? When? How often? Where? How?) for us to be able to process your concern appropriately and effectively taking into account all the relevant factors of the situation.

There is also the possibility of choosing between a text message or record an audio message. If you choose the second option, your voice will become unrecognizable to keep your identity safe. You also have the option to attach files, images or videos to back up your report or concern, if you have them available, but it is not mandatory to do so.

The whistleblower channel allows you to report anonymously, depending on your preferences. We encourage you to identify yourself when making a claim since it will be easier to follow up on the investigation and contact you if we need more information about the situation. However, it is not mandatory and it is your choice to do so.

The information submitted through the whistleblower channel is only received by authorized employees within Roveg's HR department who will work impartially and independently. Depending on the type of report or concern, it may be necessary to refer your report internally to other department or get them involved in the process to do a proper assessment of the complaint.

3.3 Follow up process

1. After we receive your report, you will receive a confirmation of receipt within seven days at the latest, if it was not done anonymously. The time that it will take for us to address the issue and resolve it will depend on the scope and complexity of the case and can take from a couple of days to several months. Anyone who reports (alleged or suspected) misconduct or wrongdoing can be involved in the research and might be contacted during the entire process for other insights or some more information about the issue, only if it was not done anonymously.
2. The report will have an initial assessment and will be evaluated to see if there is sufficient proof and information for the suspicion of a violation risk. If further information is needed, you will be contacted by our team if the report was not done anonymously.
3. Afterwards, the investigation process will take place which can entail multiple actions depending on each case such as reviewing documents, conducting interviews, making an audit or such other. If there is a risk of human and/or environmental rights violation, further investigation and action will follow, which may include involving external authorities.

Fairness in the process of dealing with reports made from the whistleblowing channels is imperative. Those accused or involved in any violations are given the chance to be heard before making a final decision on the possible consequences of the issue.

4. Followed, we will evaluate the appropriate consequent actions based on the specific violation or risk, considering factors such as type, severity, potential impact, likelihood of occurrence, degree of negligence and the influence we had on the issue.

If the violation was caused by a Roveg employee, personnel measures will be considered, following applicable local law. Disciplinary measures such as a warning or even dismissal can be emplaced.

If it is the case that the violation was made by one of our direct out indirect suppliers or business partners, the measures that can take place can be from corrective actions plans to remedy the violation or risk to the suspension or termination of the business relationship. We are also committed to do a

follow up on the measure that was emplaced to review the effectiveness of our internal processes and to revise then if necessary.

3.4 Communication Time Frame

If an investigation is initiated based on your report, you will be informed of the status of the investigation at reasonable time, including updates on the investigation if that is the case.

After three months at the latest since you filed the initial report, you will receive the status of the processing of your report and the actions taken up to that moment.

If the investigation is finished and proper measures were taken, you will also receive proper feedback about it with information about the outcome and the emplacement of measures, if it was the case.

If, after reviewing your case, the assessment concluded that there is insufficient evidence to support the suspicion of a violation or risk, you will also be informed about it.

Any additional questions or inquiries about the whole process can be forwarded to whistleblowing@roveg.nl.

3.5 Confidentiality

If you decide to submit a report, then your identity will not be disclosed without your consent. The information that is part of any report is categorized as confidential which includes the identity of the reporter, the identity of the people named in the report and the information related to it. Therefore, it will be treated as such.

If you have made a report using the whistleblower channel and you have reasonable grounds to believe that any alleged or suspected misconduct or wrongdoing has taken place, you will not experience any form of retaliation or repercussions as a consequence of your report. This aligns with internal policies and procedures but also supported by legislation on the matter.

In the case you misjudged a situation or someone's behaviour and there were not sufficient grounds to make a report, this will not be held against you. However, making a report in bad faith, unjustified or aimed at hurting someone is strictly prohibited and can lead to disciplinary actions following local law.

4.0 Roles, responsibilities and delegations

This policy will be communicated to all Roveg employees internally via AFAS, for their review and agreement. The whistleblower policy will be advertised through screens along the facilities, including the warehouse, canteen, offices and the communication board in the facilities so that it can be consulted by non-employees and visitors. The advertising will include a direct link to the whistleblowing channel where anyone can make a report. In this link, the policy itself will be available for anyone that wants to consult it. This advertising will also be posted in Roveg's website that will lead to the same whistleblowing channel. Therefore, the channel will be available for employees but also for suppliers, retailers, third-parties or anyone involved in our operations, for them to raise their concerns and report any misconduct or wrongdoing.

ROLE	RESPONSIBILITY
Confidant	Manages internal complaints or reports
HR Manager	In charge of whistleblower channel
HR	Engagement with employees/workers, executing policy, progress on targets and KPIs
Sustainability team	Engagement with employees/workers, yearly review and update of policy, quality control of progress on targets and KPIs

5.0 Definitions

For the purposes of this policy and related policy documents, the following definitions apply:

Whistleblowing refers to the act of reporting concerns about misconduct, illegal activities, or violations of organizational policies, typically through designated channels.

Whistleblower refers to an individual (usually an employee, contractor, or stakeholder) who reports illegal, unethical, or improper conduct within the organization.

Whistleblower channel refers to the designated mechanism through which an individual can make report concerns about misconduct, illegal activities, or violations of organizational policies.

Misconduct refers to any action that is illegal, unethical, or breaches company policy. This can include fraud, corruption, harassment, discrimination, safety violations, financial misconduct, etc.

Wrongdoing refers to any action or behaviour that violates legal, ethical, or organizational standards.

Confidentiality refers to the assurance that the identity of the whistleblower and the details of the report will be kept confidential to the fullest extent possible.

Retaliation refers to any adverse action taken against a whistleblower for reporting misconduct.

Misjudge refers to make an incorrect or unfair assessment or decision about someone or something.

6.0 Document Control

6.1 Key Information

Title	Whistleblower Policy
Document number	G1
Purpose	The whistleblower policy is a channel created for everyone inside or outside our organisation to be able to report, confidentially or not, any alleged or suspected misconduct or wrongdoing. This channel enables us to identify and properly respond to inadequate practices and prevent them from recurring or persisting.
Audience (Select)	Internal & Public
Category (Select)	G- Governance
UN Sustainable Development Goals (SDGs)	This document aligns with Sustainable Development Goal/s: SDG 8: Decent Work and Economic Growth & SDG 16: Peace, Justice, and Strong Institutions.
Approval date	18 October 2024
Effective date	18 October 2024
Review date	Yearly – revision to be performed alongside the update of KPIs associated to this policy
Policy advisor	Human Resources officer/manager, Sustainability officer
Approving authority	Kirsten Weijts (HR Manager), Henk Roodenburg (CEO)

6.2 Revision History

Version	Date	Summary of Changes	Initials	Changes Marked
0.1	October 2 th 2024	First Draft	V.G.	No
1.0	October 25 th , 2024	First Version	VG	No

6.2.1 Version Numbering

The Version numbering system to be used within Roveg ESG is the system that is based on the use of version numbers with points to reflect major and minor changes to a document. The version number of a document in a draft format will start at 0.1 reflecting its draft status and then progress through revision by incrementing the number to the right of the point. The version number will convert to 01.0 upon the document/record receiving all required approvals, and deemed ready for publishing.

For example a document with the version number 0.1 is in draft format. When the document has been approved and authorized ready for publishing the version number will start at 01.0, and the number will only be modified after the first minor amendment to become 01.1. Each major revision to the document will result in the number to the left of the point incrementing by one and the number to the right of the dot point will return to zero e.g. 02.0.

The benefit of version control number is at a glance the document will provide a great deal of information. If the version number of the document is 01.0 then you know that there have been no changes since the document was authorised and published. A version number on a document of 03.5 would reflect that there had been two major changes and five minor revisions to the document since it was last reviewed. Therefore, indicating that the document has been kept current and reviewed on a regular basis. The version number should always be displayed clearly on the front cover of the document.

7.0 Related Policy Documents and Supporting Documents

Legislation	Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (the ‘Whistleblower Protection Directive’)
Policy	Ethics Business Policy
Procedures	N/A
Local Protocol	Internal Code of Conduct Staff Manual ROVEG Fruit BV
Forms	Whistleblower form