

WHISTLEBLOWING POLICY

Title document	Whistleblowing policy
Available languages	English, French and Dutch
Version	Version 3 (update of Version 2 - approved by management)
Date completed	23 February 2024
Document owner	Group Legal
Type of document	Public

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Introduction

Ardo is committed to live up to the highest standards of ethics and integrity in its business conduct. This commitment entails that any person working with or within Ardo (directors, employees, consultants,...) execute their contract or any other agreement related to Ardo in a loyal manner and in good faith. This also includes the moral obligation to report any reasonable suspicion of misconduct, illegal acts or failure to act by or in relation to Ardo.

The installment by Ardo of a whistleblowing-procedure is an important element in detecting corrupt, illegal or other undesirable behavior. Ardo wants to encourage employees or third parties to report any such suspicion and to provide a secure and trusted platform to do so.

Ardo aims to promote a transparent business culture where it is encouraged to report potential fraud, bribery, corruption or other illegal behavior or conduct in an early stage and without fear of reprisals. Based on this procedure, whistleblowers are guaranteed that they will be treated fairly and that their allegations will be investigated properly and objectively.

The basic rules of Ardo's whistleblowing policy are defined as follows:

- 1/ Any person that has reasonable grounds to believe that fraud or serious misconduct has taken place (or will take place), need to be able to report their suspicions
- 2/ Any report regarding possible fraud or serious misconduct must be investigated in an independent and highly confidential manner
- 3/ The investigations must be performed within a reasonable time
- 4/ If the reporting has been done in good faith, the reporting person shall not suffer any unfair treatment or reprisal as a consequence of the reporting
- 5/ The rights of the person(s) subject to the reporting will be equally respected
- 7/ Ardo encourages you to first try to resolve the matter internally by addressing the usual reporting lines (your manager, HR or union representative)

An extract of the whistleblowing-procedure will published on the Ardo-website to allow third parties access to our grievance mechanism.

1. Objective

This Whistleblowing Policy informs about Ardo's whistleblower reporting channels, which enable to report any illegal, dishonest or wrongful misconduct within or by Ardo's business. This policy supplements the normal reporting channels, which remain the normal route to report any concern or issue you may have.

2. What is whistleblowing?

Whistleblowing is the act of reporting breaches of law or serious misconduct that happened within or by Ardo. The reporting person, being the "**Whistleblower**", can raise the issue in a confidential or anonymous way and is protected from retaliation if applied in a reliable way.

3. Who can raise misconduct?

This policy applies to all legal entities affiliated to Ardo, all its employees or other persons or entities working for or with Ardo and any third party who has a reasonable suspicion of a misconduct related to Ardo.

4. What misconduct can be raised?

The whistleblowing channels can be used for any sorts of fraud and serious misconduct. The nature can be operational, financial or otherwise.

Examples include but are not limited to:

- a criminal offence
- a failure to comply with laws, regulations or internal Ardo-policies
- a risk to the health and (food)safety
- obvious non-conforming product quality
- mismanagement
- discrimination, harassment, or other forms of unethical behavior
- financial or fiscal irregularities
- fraud
- damage to the environment
- concealment of any of the above

5. How to report

5.1. Internal channels

An employee can report any actions or practices reasonably believed to be illegal or inappropriate to the local Ardo entity ("**Local Reporting Channel**") or to the Ardo Headquarter ("**Group Reporting Channel**") or to both.

For the Local Reporting Channel, the contact person is the Local Confidant, Local HR Responsible or Local Prevention Adviser. The names and contact details are indicated on the local Sharepoint.

For the Group Reporting Channel, the contact person is the Group Legal Counsel, who can be contacted by email to the following address: whistleblowing@ardo.com or by letter to the attention of the Group Legal Counsel, Wezestraat 61, 8850 Ardoonie, Belgium.

A third party can directly contact the Group Reporting Channel by email to the following address whistleblowing@ardo.com or by letter to the Group Legal Counsel, Wezestraat 61, 8850 Ardoonie, Belgium.

5.2. External channel

Ardo is highly committed to provide a fair, transparent and objective internal whistleblowing mechanism and therefore strongly encourages employees or third parties to make use of the internal procedure first.

When considering the external procedure, the reporting person shall balance the seriousness of the suspicion against the reputational damage for Ardo.

An employee or third party can report to an external body if they can reasonably assume that disclosure to an external body is necessary in the general interest. An external body is any organization or official body that the reporting person considers the most appropriate to report to given the circumstances (country, nature of the suspected incident or misconduct, corrective



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measures deemed necessary,...) and which is considered to be in a position to directly or indirectly put a stop to the suspected wrongdoing.

This may be the case in the event of:

- imminent danger whereby a significant and urgent public interest makes immediate external notification necessary
- legal obligation to report directly to an external body
- inadequate response or reaction to an earlier internal procedure
- a clearly demonstrable threat of evidence being embezzled or destructed

5.3. What information to include in the report?

The report should provide as much information and be as specific as possible to allow a proper investigation. Useful information can include:

- Date, time and location;
- Name of persons involved, their roles, their business units;
- Your relationship with the person(s) involved;
- The general nature of reported matter;
- How you became aware of the issue;
- Possible witnesses; etc.

The reporting employee is encouraged (but not obliged) to provide his/her contact details so that clarifications can be sought during the investigation.

6. Investigation

The person contacted as case handler (the “**Whistleblower Investigator**”) is responsible to:

- 1/ Perform the necessary enquiries to find out whether the reported suspicions are justified.
- 2/ Investigate internally. If necessary, the Whistleblower Investigator may compose an investigation team on a strict need to-know basis while fully respecting the confidentiality of the identity of the Whistleblower. If the reporting is done at local level, the Whistleblower Investigator may seek the assistance of the Group Legal Counsel if it reveals a more structural problem or involves multiple Ardo companies. The identity of the Whistleblower can only be revealed to the Group Legal Counsel with the explicit written consent of the Whistleblower.
- 3/ Inform the reporting person (employee or third party) on the progress of the investigation. After the report is made, the Whistleblower will receive confirmation of receipt of the concern as soon as possible and no later than 7 days. Thereafter, the Whistleblower will receive feedback on the status of the concern within 3 months.
- 4/ Ensuring that the identity of the reporting person remains confidential in accordance with the applicable rules regarding protection of whistleblowers, unless the reporting person explicitly agrees to his/her identity being revealed or it is legally obliged to reveal the identity (f.e. legal investigation).
- 5/ If necessary, report to official authorities or file a (criminal) complaint.
- 6/ Safeguard the rights of the person(s) subject to the reporting.



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A Whistleblower Investigator is obliged to maintain the highest level of discretion and confidentiality. In case of any doubt or conflict of interest, the Whistleblower Investigator will escalate the matter to another Whistleblower Investigator being the Group Legal Counsel in case of conflicted Local Whistleblower Investigator and being the Chairman of the Audit Committee in case of conflicted Group Whistleblower Investigator.

The Whistleblower Investigator will report to the management and the Audit Committee on an anonymous basis on the received reports and the status and outcome of the investigation.

7. Guarantees by the management

The management of Ardo ensures that any suspicions will be investigated fully, objectively, within a reasonable timeframe and with the highest level of confidentiality. The outcome of the investigations will be reported by the Whistleblower Investigator to the Group Legal Counsel (if not already involved), to the management and to the Audit Committee of the Group. Management will review the outcome and determine appropriate actions to respond to the matter.

8. Protection of the reporting employee

Ardo guarantees that any employee that reports in good faith a suspicion of fraud or misconduct will not suffer any unfair treatment, reprisal, or any other negative consequence from the reporting, according to the principles of this policy. If such would be the case, the reporting employee can escalate the matter to the management or even the Audit Committee of the Group.

Any instruction, whether it be in writing or orally, to prohibit an employee to report his/her suspicion would be considered an obstruction of this policy and could result in disciplinary procedures.

Any retaliation as a result of the reporting is considered as a serious breach of this policy and disciplinary procedures shall be taken to safeguard the reporting employee.

An employee that reports in bad faith or without reasonable grounds shall not be offered the protection prescribed in this policy. Such inappropriate action may equally give rise to (criminal) sanctions, according to applicable laws and working regulations.

9. Protection of the reported employee

Ardo equally guarantees that the rights of the reported employee(s) are safeguarded.

The reported employee is entitled to be informed of the investigation (*without informing on the identity of the reporting employee*), unless such information would jeopardize the investigation.

10. Information to Employees and third parties

Ardo will inform their employees regularly on the whistleblowing procedure to make sure that it is known within the company. This information will be given in various ways (part of the employment pack, publication on Sharepoint and the website,...). The goal is to create a well-known, efficient and direct accessible channel.

An extract will be published on the website to inform third parties on Ardo's whistleblowing procedure and to allow them a direct access to our grievance mechanisms.

11. Whistleblowing data protection notice

This whistleblowing data protection notice applies to the processing of personal data which Ardo collects to comply with its legal obligations in respect to data protection and whistleblowing.

Ardo Foods NV (with registered office at Wezestraat 61, B-8850 Ardoonie, Belgium, VAT BE 0416.330.136 RPR/RPM Gent (division Brugge)) is the controller of the personal data provided through the internal reporting channel, including for data coming from other group-entities or, as the case may be, joint controller with the local Ardo entity.

11.1. What personal data do we process?

A concern raised may contain personal data about the Whistleblower, the person reported or another third party mentioned. Such personal data could include name, title, relation within Ardo, information on the concern raised, (suspicion of) criminal offenses and about sanctions and/or other special categories of personal data such as information revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, and the processing of genetic data, biometric data for the purpose of uniquely identifying a natural person, data concerning health or data concerning a natural person's sexual orientation.

11.2. Why do we need your personal data?

Ardo processes your personal data only for the purposes specified below.

Purposes for which we process your personal data	Legal grounds for the processing of your personal data
To handle, investigate, follow-up on the whistleblowing concern and report and to limit any future misconduct	<p>Legitimate interest in maintaining a safe and ethical business that is generally assessed to take precedence over the data subject's interest in protecting the relevant personal data</p> <p>Legal obligation if the reporting contains breaches of law</p> <p>If the reporting contains special categories of personal data as included in art. 9 of the GDPR, legal grounds may include necessity of processing these data based on an overriding public interest, vital interests of the data subject if the latter is physically or legally incapable of giving consent or the necessity of processing these data for occupational health purposes (as applicable)</p> <p>If the reporting contains (assumed) criminal offenses, information will only be processed if processing is authorized by EU or national law providing appropriate safeguards for the rights and freedoms of data subjects (in accordance with art. 10 of the GDPR)</p>



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Moreover, Ardo can also process and/or transfer your personal data to (i) comply with legal obligations or authorities' requests (such as law enforcement agencies, governmental agencies, police etc.) on the legal ground to comply with a legal obligation and (ii) to exercise legal claims or organize our defense on the legal ground of Ardo's legitimate interest to defend our rights in legal proceedings.

11.3. What are your rights?

If you are a Whistleblower, a reported employee or another third party mentioned, Ardo processes personal data about you. In such case, you have the right to be informed about your personal data, which Ardo processes and, if certain legal requirements are satisfied, rights to rectification, erasure, and restricted processing, as well as the right to object to data processing.

Please note that, depending on the circumstances, we may:

- apply exceptions to these rights;
- provide you with a documented and reasoned decision to postpone the fulfilment of your request, for which we will provide you with more information;
- redact personal data of the whistleblower and any third parties; or
- withhold the disclosure where this would interfere with the rights and freedoms of another individual.

You can exercise these rights at any given time by sending an email to: dpo@ardo.com.

11.4. To whom do we share your personal data?

Ardo does not generally disclose personal data collected to third parties, except on a case-by-case-basis and if necessary to:

- trusted case handlers
- external advisors (such as attorneys or auditors) for the purpose of conducting an investigation
- judicial or governmental authorities, including the police and the prosecution service or other disclosure for the purpose of defending our rights or responding to a request
- other disclosures required by law

11.5. How long do we keep your personal data?

Your personal data will only be processed as long as necessary to achieve the above purposes. In any event, Ardo will delete any personal data relating to a report or investigation as soon as possible and no later than two years after the closing of the file, unless Ardo is required to keep it for a longer period in connection with legal proceedings.

The name, position and contact details both of the reporter and each person covered by the protection and support measures and of the data subject, including, where applicable, the company number, shall be kept up to date until the expiry of the limitation period for the reported breach.

11.6. Contact details

Questions about your rights under this Whistleblowing Data Protection Notice can be addressed to dpo@ardo.com.

12. Policy review

The policy shall be reviewed whenever necessary and at least annually by the management.