

# EU/UK WHISTLEBLOWER POLICY

## LEGAL DEPARTMENT

**Owner:** Ann De Jaeger

**Distribution:** All Employees

<b>Approval Date:</b>	<b>Effective Date:</b>	<b>Reference:</b>
November 1, 2023	November 1, 2023	POL-011-LEG-EN
<b>Policy Owner:</b>	<b>Policy Champion:</b>	
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## EFFECTIVE DATE

November 1, 2023  
(Version 1)

This policy complements the Code of Conduct Policy, and is in no way intended to replace these policies.

## 1. OBJECTIVE

The **What's Cooking?** group of companies (the "Group") is committed to conducting business operations in accordance with the highest standards of ethical and legal business conduct. That commitment **with ability to report to Local Report Manager** as well as **Whistleblower Software Platform** (<http://whistleblower.whatscooking.group>) is reflected in the Group's Code of Conduct (<https://whatscooking.group/en-GB/ethics-line>) which sets forth the ethical and legal principles that are fundamental to the way in which the Group conducts its business operations.

The purpose of this Policy is to encourage Employees and Third Parties to promptly report suspected Breaches (as all these terms are defined below) which may affect the European and UK subsidiaries of What's Cooking?<sup>1</sup> (any European/UK subsidiary, the "Subsidiary", all of them, "the Group", and each of the European countries in which each Subsidiary is located, the "Relevant Country"), providing safe channels to report them without fear of retaliation with the aim to strengthen the compliance and information culture within the Group.

## 2. STRUCTURE OF THIS POLICY

The body part of this Policy sets out general information in connection with the reporting channels in place within the Group. In order to comply with specific local law requirements applicable in the Relevant Country, a country-specific addendum ("the Country-specific Addendum") sets out specific information which applies to any Subsidiary in addition to or in deviation from the general information for the Relevant Country. Please make sure that you consider the Country-specific Addendum of the Relevant Country below. In case of discrepancy, the Country-specific Addendum prevails over the body part of this Policy.

## 3. SCOPE

### 3.1 PERSONAL SCOPE

The reporting channels described in this Policy, and the corresponding safeguards, apply to Employees and Third Parties of any Subsidiary of the Group who acquired information on Breaches in the areas identified under section 3.b. below in a work-related context (the "Reporting person"), including:

- **Employees, namely all employees, officers, directors, managers, shareholders, non-executive members, temporary staff, volunteers, paid or unpaid trainees;**
- **Third Parties, namely freelance workers and any persons working under the supervision and direction of contractors, subcontractors and suppliers.**

This Policy also applies to those persons reporting or publicly disclosing information on Breaches acquired in a work-based relationship which has since ended, or which is yet to begin in cases where information on Breaches was acquired during the recruitment process or other pre-contractual negotiations.

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<sup>1</sup> "What's Cooking?" means What's Cooking Group NV, with registered office at Beke 1, 9950 Lievegem (Belgium) with RLP in Ghent nr. 0421.364.139.



## 3.2 MATERIAL SCOPE

- (a) Breach of European Union law falling within the scope of the Directive (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of the Union law and implementing national laws in EU Member States (the "EU Whistleblower Directive"), including:
  - (i) Breaches falling within the scope of the Union acts set out in the Annex to the EU Whistleblower Directive that concern the following areas:
    - (A) Public procurement;
    - (B) Financial services, products and markets, and prevention of money laundering and terrorist financing;
    - (C) Product safety and compliance;
    - (D) Transport safety;
    - (E) Protection of the environment;
    - (F) Radiation protection and nuclear safety;
    - (G) Food and feed safety, animal health and welfare;
    - (H) Public health;
    - (I) Consumer protection;
    - (J) Protection of privacy and personal data, and security of network and information systems.
  - (ii) Breaches affecting the financial interests of the European Union as referred to in Article 325 TFEU and as further specified in relevant Union measures; and
  - (iii) Breaches relating to the internal market, as referred to in Article 26(2) TFEU, including breaches of Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.
- (b) Any other Breach in the areas set forth under national laws as further listed in the relevant Country-specific Addendum below.

Facts / information / documents, regardless of their form or medium, the disclosure of which is prohibited because they are covered by national security, the protection of classified information, the protection of legal and medical professional privilege, the secrecy of judicial deliberations and rules on criminal procedure are excluded from the scope of this Policy.



## 4. SAFEGUARDS

### 4.1 NON-RETALIATION

A Reporting person who had reasonable grounds to believe that the information on Breaches reported was true at the time of reporting and fell within the scope of this Policy will be protected against any form of retaliation, including threats of retaliation and attempts of retaliation as detailed below and in the Group's Code of Conduct, as applicable, in accordance with applicable law.

Retaliation will also not be tolerated against:

- **facilitators (i.e. natural person who assists a reporting person in the reporting process in a work-related context, and whose assistance should be confidential);**
- **third persons (such as colleagues or relatives) who are connected with the reporting person and who could suffer retaliation in a work-related context; and**
- **legal entities that the reporting person owns, works for or is otherwise connected with in a work-related context.**

In this Policy, "retaliation" means any direct or indirect act or omission which occurs in a work-related context, is prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified detriment to the reporting person. Examples of impermissible retaliation may include one or more of the following acts, attempts or threats against the Reporting person in response to a Report: suspension, lay-off, dismissal or equivalent measures; demotion or withholding of promotion; transfer of duties, change of location of place of work, reduction in wages or salary, or changes in working hours or conditions; withholding of training; negative performance assessment or employment references; imposition or administering of any disciplinary measure, reprimand or penalty (including any financial penalty); Coercion, intimidation, harassment or ostracism ; Discrimination, disadvantageous or unfair treatment, etc.

The relevant Group Subsidiary will take disciplinary action up to and including dismissal (in accordance with local labour laws in each Relevant Country) against anyone who threatens or engages in retaliation or harassment of any Reporting Person or person who is considering reporting a Breach in accordance with this Policy.

Malicious or dishonest Reports by a Reporting Person shall be subject to disciplinary actions under the Group's Policies or applicable regulation in the Relevant Country.

### 4.2 CONFIDENTIALITY AND PRIVACY

Any Report received will be treated with appropriate confidentiality and complying with current privacy and data protection legislation in force in each Relevant Country from time to time, in particular Regulation (EU) 2016/679 (GDPR) and implementing national laws, as applicable ("Data Protection Laws").

The identity of the Reporting Person will be processed in a confidential manner. This means that the identity of the Reporting Person will not be disclosed to anyone beyond the authorized staff members competent to receive or follow up on reports, except where this is a necessary and proportionate obligation imposed by Union or national law in the context of investigations by national authorities or judicial proceedings, or with the Reporting Person's explicit consent. This also applies to any other information from which the identity of the Reporting Person may be directly or indirectly deduced. Such disclosures will always be subject to appropriate safeguards under the applicable Union and national rules and the Reporting person will be informed before their identity is disclosed, unless such information would jeopardise the related investigations or judicial proceedings.

More generally, any processing of personal data, including the collection, exchange, transmission or storage of personal data as part of the collection and handling of reports and their investigation, shall be carried out in accordance with applicable Data Protection Laws, as further detailed in the Group's relevant data protection information notices as may be amended from time to time, in particular the Privacy Notice for Employees as far as employees are concerned, and the general Data Protection Policy for non-employees

(<https://whatscooking.group/en-GB/privacy-policy>). **What's Cooking Group NV** (being the **Central Reporting Channel**), as the case may arise, together with the concerned Subsidiary, is the data controller of personal data collected and processed in relation to the Central Reporting Channel. Each Subsidiary, as identified in the Country-specific Addendum below, acts as the controller of personal data collected and processed in relation to the Local Reporting Channel for its jurisdiction. The Local Reporting Channels are operated by a third-party administrator, Whistleblower Software ApS in Denmark, acting on behalf and under the instructions of the concerned Subsidiary in accordance with applicable Data Protection Laws. Personal data which is manifestly irrelevant to the handling of a specific Report shall not be collected or, if accidentally collected, shall be deleted without undue delay.

More generally, personal data will be kept for no longer than it is necessary and proportionate for the purpose for which it has been collected in compliance with applicable law, as further described in the relevant Country-specific Addendum below, and, as applicable, the Group's data retention policy.

Data subjects can exercise their rights of access, rectification, deletion, transfer (portability), limitation of the processing and objection as described in the Group's relevant data protection information notices identified above. They also have the right to withdraw their consent at any time, and to lodge a complaint with the competent data protection authority(ies).

### 4.3 ANONYMITY

Our internal reporting channels allow for the submission and subsequent processing of anonymous reports.

As a general rule, the Reporting Person is encouraged to disclose his/her identity rather than proceed with an anonymous Report. The reason is that it is more difficult to follow up on a Report and to conduct a thorough and complete investigation if it is impossible or difficult to contact the source for further information. If the Reporting Person identifies himself or herself, it may be easier to protect him or her against retaliations.

In this case, anonymous Reports will be handled with increased care, such as preliminary review by the first recipient of the Report as to whether it is appropriate to process it through the reporting mechanism.



## 5. REPORTING CHANNELS PROCEDURES

### 5.1 CENTRAL REPORTING CHANNEL

Similar access to the Central Reporting Channel at (<http://whistleblower.whatscooking.group>) is foreseen in addition to, and as foreseen under point 5.2. below of the Local Reporting Channels.



Until further notice, also the central reporting e-mail box [codeofconduct.ethicsline@whatscooking.group](mailto:codeofconduct.ethicsline@whatscooking.group), as referred to on the website (<https://whatscooking.group/en-GB/ethics-line>) remains in place.

### 5.2 THE LOCAL REPORTING CHANNELS

#### (a) Access to the Local Reporting Channels

[In addition to the central reporting channel described above], where foreseen under applicable legislation, Breaches may be locally reported to each Subsidiary in the Relevant Country, as described below and in the relevant Country-specific Addendum below (the "Local Reporting Channels").

The Local Reporting Channels are accessible:

- (i) via the reporting platform at (<http://whistleblower.whatscooking.group>), which allows to make online reporting in writing or orally, and is administered by an independent third party on behalf of the relevant Subsidiary;
- (ii) upon request, a Report may also be made by means of a physical meeting or videoconference within a reasonable timeframe by contacting the Local Reporting Manager identified in the Country-Specific Addendum.





## (b) Reception and handling of Reports

All Reports made through the Local Reporting Channels will be received by the person or department in charge of such Local Reporting Channel in the relevant Subsidiary as identified in the relevant Country-specific Addendum (each of them, the "Local Report Manager").

When the relevant Local Report Manager receives the Report, he/she will provide written acknowledgment of receipt of the Report to the Reporting Person within seven (7) working days of the receipt of the Report. If the concern does not meet the requirements set out under this Policy and therefore is not admissible, it will not be considered a Report and the Reporting Person will be informed of the reasons underlying this inadmissibility.

If and where the Local Report Manager considers that the Report reveals a structural problem within the Group or facts that affect two or more Subsidiaries and that can only be effectively addressed with a cross-border approach, the Local Report Manager may inform – and, where legally required, obtain the consent of the Reporting Person – to share or transfer the Report with [the Central Reporting Channel]. In addition, if the Local Report Manager considers that the Report would be handled more effectively by another Subsidiary or by the Group alone, it may invite the Reporting Person to withdraw the Report it has initially filed. In such case, the Reporting Person understands that he/she may still report externally to the relevant competent authority as described below and in the Country-specific Addendum.

In any case, the relevant Subsidiary will remain responsible and accountable until the Report is withdrawn, including for maintaining confidentiality, giving feedback, and addressing the reported Wrongdoing. Where required by law, the persons referred to in the Report will be informed of the Report within one (1) month following the Report. This information may however be deferred when it is likely to seriously jeopardize the purpose for which information is being processed (e.g., where there is a risk that evidence might be destroyed).

## (c) Investigation of the Report

The relevant Local Report Manager will make a preliminary assessment of the Report and decide on the next course of action.

The Local Report Manager will handle and investigate the report locally to the fullest possible.

Depending on the severity and scope of the reported Breach, where legally permissible and subject to the Reporting Person's right to object, the Local Reporting Manager may request the assistance of the Group's investigation team, subject to the following:

- (i) access to the report for the purposes of carrying out any necessary investigation shall only be granted to designated persons within the Legal, HR, Internal Audit and Compliance departments at headquarters level, as appropriate and permitted by applicable law;
- (ii) the Reporting Person shall have the right to request investigations at the level of the Subsidiary;
- (iii) any other follow-up measure shall be taken and feedback given to the Reporting Person by the Local Report Manager

In addition, to the extent necessary, the Local Reporting Manager may rely on external counsel held by professional secrecy to assist with the investigation and the handling of the Report. In any case, confidentiality and data protection obligations will be duly complied with

In any case, the investigation will be carried out and the feedback will be provided in writing within maximum three (3) months from the acknowledgement of receipt of the Report or, if no acknowledgment was sent,



three (3) months from the expiration of a seven (7) working day period after the Report was made, with measures contemplated or adopted to follow up on the Report to address the Breach in question, with reasons for such measures.

(d) How is information retained?

Where a recorded telephone line or another recorded voice messaging system is used for reporting, subject to the consent of the Reporting person, the oral reporting may be documented in one of the following ways:

- (i) by making a recording of the conversation in a durable and retrievable form; or
- (ii) through a complete and accurate transcript of the conversation.

The Reporting person will be able to check, rectify and agree the transcript of the call by signing it.

Where an unrecorded telephone line or another unrecorded voice messaging system is used for reporting, the oral reporting will be documented in the form of accurate minutes of the conversation. The Reporting person will be able to check, rectify and agree the minutes of the conversation by signing them.

Where a person requests a meeting with the staff members for reporting purposes, subject to the consent of the Reporting person, complete and accurate records of the meeting will be kept in a durable and retrievable form:

- (A) by making a recording of the conversation; or
- (B) through accurate minutes of the meeting.

The Reporting person will be able to check, rectify and agree the minutes of the meeting by signing them.

(e) Resolution

Once the investigation is concluded, if the reported Breach is shown to be justified, then the corresponding actions will be adopted according to the relevant Subsidiary's and Group's procedures and applicable local legislation.

## 6. EXTERNAL REPORTING CHANNELS

While the Group expects Employees and Third Parties to feel comfortable reporting their concerns through the Internal Channels, whether through the [Central Reporting Channel] or through the Local Reporting Channel of the relevant Subsidiary, if any, they may also be occasions where they feel more appropriate to report Breaches externally to the competent external authorities mentioned in **the Country-Specific Addendum**. Where relevant, Reporting persons may report to EU institutions, bodies, offices or agencies.

The Group however strongly encourages employees to use the Internal Channels outlined in this Policy, so that the Group has an opportunity to investigate and remedy any concerns.

## 7. KEY CONTACTS

In case of questions regarding the reporting channels or in case of need for support, you may consult and/or seek advice from the following person(s): Group General Counsel, Group People Officer or Group Internal Audit based at Headquarter of What's Cooking Group NV in Belgium.

## 8. KEY POLICY INFORMATION

### 8.1 Violations and Disciplinary Action

Any Group officer, director, manager, employee or other stakeholder that engages in conduct contrary to this Policy and/or Group's ethical standards and principles, as set forth in the Code of Conduct, will be subject to disciplinary action, including, in appropriate circumstances, termination, in accordance with the requirements of applicable law upon a finding of:

- **Violation of law or the Group's Policies**
- **Retaliation**
- **Failure to cooperate with any investigation undertaken under this Policy**
- **Providing by false or misleading information to an investigative team conducting an investigation into suspected misconduct hereunder**
- **Bad faith reporting for malicious or improper purposes**

### 8.2 Policy review

This Policy will be reviewed as circumstances dictate.

This Policy is non-contractual, and does not form part of the contract of employment of any Group employee. The Group may revise or amend this Policy from time to time as necessary or appropriate.



**COUNTRY-SPECIFIC ADDENDA**

**Overview**

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## COUNTRY-SPECIFIC ADDENDUM: BELGIUM

This Country-specific Addendum for Belgium (the "Belgium Addendum") describes the specific requirements applying to the Local Reporting Channel(s) implemented by each of the following Group local Subsidiary(ies) in Belgium:

- What's Cooking Group NV, Beke 1, 9950 Lievegem, company number RPR Gent 0421.364.139;
- What's Cooking Waarschoot NV, Beke 1, 9950 Lievegem, company number RPR Gent 0406.175.424;
- What's Cooking Belgium NV, Beke 1, 9950 Lievegem, company number RPR Gent 0884.649.304;
- What's Cooking Savoury Belgium NV, Antoon Van der Pluymstraat 1, 2160 Wommelgem, company number RPR Antwerpen 0475.089.271;
- What's Cooking Wommelgem NV, Antoon Van der Pluymstraat 1, 2160 Wommelgem, company number RPR Antwerpen 0404.057.854;
- What's Cooking Veurne NV, Ondernemingenstraat 1, 8630 Veurne, company number RPR Veurne 0436.749.725;
- What's Cooking Marche-en-Famenne SA, Chaussée de Wavre 259a, 4520 Wanze, company number RPM Huy 0442.475.396;
- What's Cooking Wanze SA, Chaussée de Wavre 259a, 4520 Wanze, company number RPM Huy 0446.434.778;

hereafter referred as "What's Cooking? Belgium", in accordance with the provisions of the Act of November 28, 2022 on the protection of persons who report breaches of national or Union law within legal entities in the private sector ("the Belgian Whistleblower Act"), which implements the EU Whistleblower Directive.

This Belgium Addendum supplements the Group Whistleblowing Policy (the "Policy") and prevails over the Policy in case of conflict.

### 1. **Material Scope of the Local Reporting Channel(s)**

In addition to the In-scope areas listed under Section 3.b of the Policy, Breaches in the following areas may be reported through What's Cooking? Belgium's Local Reporting Channel(s):

- (a) any violation of the legal or regulatory (Belgian) provisions or the directly applicable European provisions, as well as the provisions taken in execution of these provisions, specifically for (i) the areas listed in section 3.B of the Policy, (ii) the fight against tax fraud and (iii) the fight against social fraud.

### 2. **Personal Scope of the Local Reporting Channel's)**

In addition to the scope described in Section 3, this Policy also applies to Employees and Third Parties who have obtained information outside a work-related context, if the Report relates to financial services, products and markets and the money laundering legislation.

### 3. **Local Report Manager**

The impartial person or department who is competent for receiving and following-up on the reports, which will maintain communication with the Reporting person and, where necessary, ask for further information from and provide feedback to that Reporting Person is:



What's Cooking Group NV	<p>Ann De Jaeger +32 475 20 13 44 <a href="mailto:ann.dejaeger@whatscooking.group">ann.dejaeger@whatscooking.group</a></p> <p>Sofie Raes +32 486 75 95 54 <a href="mailto:sofie.raes@whatscooking.group">sofie.raes@whatscooking.group</a></p>
What's Cooking Waarschoot NV	<p>Ellen Mols +32 478 29 52 52 <a href="mailto:ellen.mols@whatscooking.group">ellen.mols@whatscooking.group</a></p> <p>Lieve Tourné +32 477 69 30 89 <a href="mailto:lieve.tourne@whatscooking.group">lieve.tourne@whatscooking.group</a></p>
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What's Cooking Savoury Belgium NV	<p>Sandra Impens +32 471 92 27 88 <a href="mailto:sandra.impens@whatscooking.group">sandra.impens@whatscooking.group</a></p>
What's Cooking Wommelgem NV	<p>Tony Lanciers +32 491 27 17 41 <a href="mailto:tony.lanciers@whatscooking.group">tony.lanciers@whatscooking.group</a></p>
What's Cooking Veurne NV	<p>Elsie Markey +32 58 33 29 31 <a href="mailto:elsie.markey@whatscooking.group">elsie.markey@whatscooking.group</a></p> <p>Nikolaas Debue +32 494 75 01 67 <a href="mailto:Nikolaas.debue@whatscooking.group">Nikolaas.debue@whatscooking.group</a></p>
What's Cooking Marche-en-Famenne SA	<p>Thibaud Delbar +32 499 79 26 65 <a href="mailto:thibaud.delbar@whatscooking.group">thibaud.delbar@whatscooking.group</a></p>
What's Cooking Wanze SA	<p>Cyrielle Bernier +32 497 19 83 03 <a href="mailto:cyrielle.bernier@whatscooking.group">cyrielle.bernier@whatscooking.group</a></p>



## 4. Investigations and sharing resources

For the Subsidiaries with less than 250 employees, Employees and Third Parties are informed that the Subsidiary may benefit from the investigative capacity of the Group level in the investigation of Reports and a designated person/department at Group level will be authorized to access the Report (for the purpose of carrying out the necessary investigation), it being noted that the Reporting Person maintains the right to object and to request that the investigation be conducted only at the Subsidiary level. In any case, any follow-up measure will be taken and feedback to the Reporting Person is given at the level of the Subsidiary.

## 5. Safeguards

In addition to the safeguards described under section 4 of the Policy, it is underlined that the identity of the Reporting Person will not be disclosed to anyone beyond the individuals competent and designated to receive, follow-up on Reports, unless the Reporting Person provides consent for further disclosure, save for the exceptions under Article 1(a) of the Dutch Whistleblower Act. This also applies to any information from which the identity of the Reporting Person may be directly or indirectly deduced. Only persons on a strict need-to-know basis will collect and process the Reports, including any personal data of the Reporting Person. These persons will be subject to a duty of confidentiality.

In accordance with Article 1(a) of the Dutch Whistleblower Act, when the identity of the Reporting person and any information from which this identity may be directly or indirectly deduced are disclosed without the consent of the Reporting person pursuant to specific legislation in the context of investigations by national authorities or judicial proceedings, the Reporting Person will be informed thereof beforehand, unless such information would risk jeopardizing the investigations or judicial proceedings concerned.

The Reporting Person maintains at all times the right not to incriminate themselves when making a Report.

## 6. External Reporting Channels

What's Cooking? Belgium strongly encourages reports to be made internally so that any concerns can be resolved. However, should the Reporting person decide to report their concerns externally in compliance with applicable provisions, they can report to the relevant Dutch competent authorities, i.e.:

- (a) Authority for Consumer & Markets, ACM (in Dutch: "*Autoriteit Consument en Markt*")
- (b) Authority for Financial Markets, AFM (in Dutch: "*Autoriteit Financiële Markten*")
- (c) Data Protection Authority (in Dutch: "*Autoriteit Persoonsgegevens*")
- (d) De Nederlandsche Bank N.V.
- (e) Whistleblowers Authority (in Dutch: "*Huis voor Klokkenluiders*")
- (f) Health and Youth Care Inspectorate, IGJ (in Dutch: "*Inspectie gezondheidszorg en jeugd*")
- (g) Dutch Healthcare Authority, NZa (in Dutch: "*Nederlandse Zorgautoriteit*")
- (h) Nuclear Safety and Radiation Protection Authority (in Dutch: "*de Autoriteit Nucleaire Veiligheid en Stralingsbescherming*")
- (i) Other authorities appointed by the minister or statute.

You may also seek advice on a confidential basis from the Advice Department of the Dutch Whistleblowers Authority before making a Report ([advies@huisvoorklokkenluiders.nl](mailto:advies@huisvoorklokkenluiders.nl)).



## 7. Personal data processing

### (a) Data controller(s)

Each of the What's Cooking? Belgium Subsidiary identified in the first part of this Dutch Addendum acts as independent data controller in relation to the processing of personal data as part of its Local Reporting Channel, as detailed in the Group's relevant data protection information notices and any applicable local data protection information notice(s) as notified to the Reporting person and concerned individuals (data subjects) from time to time.

### (b) Retention periods

Reports, including recordings, transcripts and minutes, will only be kept for as long as is strictly necessary and proportionate for their investigation and for the protection of the Reporting Person, the subjects of the Report and any third parties mentioned in the Report, taking into account the time required for any further investigations and the specific retention periods contained in the Dutch Whistleblower Act. In particular:

- (c) Reports will be kept for the duration of the work-related relationship of the Reporting person with What's Cooking? Belgium.
- (d) The name, function and contact details of the Reporting Person and of any person to whom the protection and support measures under the Dutch Whistleblower Act extend, as well as the subjects of the Report and any third parties mentioned in the Report (including, where applicable, their company number) will be saved until the reported violation is time-barred.
- (e) In the case of disciplinary or legal proceedings initiated pursuant to a Report, the personal data relating to the Report will in any event be retained until the end of the proceedings or the end of the limitation period for appeals against the decision.
- (f) Further, What's Cooking? Belgium may retain personal data relating to a Report for up to two (2) years after the Report has been dealt with, unless the personal data are necessary for compliance with a statutory retention obligation (e.g. seven (7) years, in intermediate storage, if it is legally obliged to do so to meet accounting, social or tax obligations).

Personal data relating to out-of-scope Reports will be destroyed without undue delay.

## 8. Local contacts

In case of questions regarding the reporting channels or in case of need for support, you may consult and/or seek advice from the following person(s): Group General Counsel, Group People Officer or Group Internal Audit based at Headquarter of What's Cooking Group NV in Belgium.



## COUNTRY-SPECIFIC ADDENDUM: THE NETHERLANDS

This Country-specific Addendum for the Netherlands (the "Dutch Addendum") describes the specific requirements applying to the Local Reporting Channel(s) implemented by each of the following Group local Subsidiary(ies) in the Netherlands:

- What's Cooking Savoury Nederland B.V., Bijsterhuizen 2404, 6604 LL Wijchen, Chamber of Commerce number 12032497;
- What's Cooking Borculo B.V., Parallelweg 21, 7271 VB Borculo, Chamber of Commerce number 06039901;
- What's Cooking Wijchen B.V., Bijsterhuizen 2404, 6604 LL Wijchen, Chamber of Commerce number 12036519;
- What's Cooking Aalsmeer B.V., Turfstekerstraat 47, 1431 GD Aalsmeer, Chamber of Commerce number 34053874;
- What's Cooking Nederland B.V., Bijsterhuizen 2404, 6604 LL Wijchen, Chamber of Commerce number 20053817;
- What's Cooking Ridderkerk B.V., Scheepmakerstraat 5, 2984 BE Ridderkerk, Chamber of Commerce number 24140598;

hereafter referred as "What's Cooking? the Netherlands", in accordance with the provisions of the Dutch Whistleblower Protection Act ("the Dutch Whistleblower Act"), which implements the EU Whistleblower Directive.

This Dutch Addendum supplements the Group Whistleblowing Policy (the "Policy") and prevails over the Policy in case of conflict.

### 1. Material Scope of the Local Reporting Channel(s)

In addition to the In-scope areas listed under Section 3.b of the Policy, Breaches in the following areas may be reported through What's Cooking? the Netherlands' Local Reporting Channel(s):

**An act or omission involving the public interest in:**

- (i) the violation or risk of violation of a statutory regulation or internal rules containing a concrete obligation and established by an employer pursuant to a statutory regulation; or
- (ii) the danger to public health, to the safety of persons, to damage to the environment or to the proper functioning of the company by improper acts or omissions.

### 2. Local Report Manager

The impartial person or department who is competent for receiving and following-up on the reports, which will maintain communication with the Reporting person and, where necessary, ask for further information from and provide feedback to that Reporting Person is:



What's Cooking Savoury Nederland BV	Merel Raab +31 621 13 01 48 <a href="mailto:merel.raab@whatscooking.group">merel.raab@whatscooking.group</a>
What's Cooking Borculo BV	Merel Raab +31 621 13 01 48 <a href="mailto:merel.raab@whatscooking.group">merel.raab@whatscooking.group</a>
What's Cooking Wijchen BV	Merel Raab +31 621 13 01 48 <a href="mailto:merel.raab@whatscooking.group">merel.raab@whatscooking.group</a>
What's Cooking Aalsmeer BV	Merel Raab +31 621 13 01 48 <a href="mailto:merel.raab@whatscooking.group">merel.raab@whatscooking.group</a>
What's Cooking Nederland BV	Merel Raab +31 621 13 01 48 <a href="mailto:merel.raab@whatscooking.group">merel.raab@whatscooking.group</a>
What's Cooking Ridderkerk BV	Merel Raab +31 621 13 01 48 <a href="mailto:merel.raab@whatscooking.group">merel.raab@whatscooking.group</a>

### 3. Investigations and sharing resources

For the Subsidiaries with less than 250 employees, Employees and Third Parties are informed that the Subsidiary may benefit from the investigative capacity of the Group level in the investigation of Reports and a designated person/department at Group level will be authorized to access the Report (for the purpose of carrying out the necessary investigation), it being noted that the Reporting Person maintains the right to object and to request that the investigation be conducted only at the Subsidiary level. In any case, any follow-up measure will be taken and feedback to the Reporting Person is given at the level of the Subsidiary.

### 4. Safeguards

In addition to the safeguards described under section 4 of the Policy, it is underlined that the identity of the Reporting Person will not be disclosed to anyone beyond the individuals competent and designated to receive, follow-up on Reports, unless the Reporting Person provides consent for further disclosure, save for the exceptions under Article 1(a) of the Dutch Whistleblower Act. This also applies to any information from which the identity of the Reporting Person may be directly or indirectly deduced. Only persons on a strict need-to-know basis will collect and process the Reports, including any personal data of the Reporting Person. These persons will be subject to a duty of confidentiality.

In accordance with Article 1(a) of the Dutch Whistleblower Act, when the identity of the Reporting person and any information from which this identity may be directly or indirectly deduced are disclosed without the



consent of the Reporting person pursuant to specific legislation in the context of investigations by national authorities or judicial proceedings, the Reporting Person will be informed thereof beforehand, unless such information would risk jeopardizing the investigations or judicial proceedings concerned.

The Reporting Person maintains at all times the right not to incriminate themselves when making a Report.

## 5. External Reporting Channels

What's Cooking? the Netherlands strongly encourages reports to be made internally so that any concerns can be resolved. However, should the Reporting person decide to report their concerns externally in compliance with applicable provisions, they can report to the relevant Dutch competent authorities, i.e.:

- (a) Authority for Consumer & Markets, ACM (in Dutch: "*Autoriteit Consument en Markt*")
- (b) Authority for Financial Markets, AFM (in Dutch: "*Autoriteit Financiële Markten*")
- (c) Data Protection Authority (in Dutch: "*Autoriteit Persoonsgegevens*")
- (d) De Nederlandsche Bank N.V.
- (e) Whistleblowers Authority (in Dutch: "*Huis voor Klokkeluiders*")
- (f) Health and Youth Care Inspectorate, IGJ (in Dutch: "*Inspectie gezondheidszorg en jeugd*")
- (g) Dutch Healthcare Authority, NZa (in Dutch: "*Nederlandse Zorgautoriteit*")
- (h) Nuclear Safety and Radiation Protection Authority (in Dutch: "*de Autoriteit Nucleaire Veiligheid en Stralingsbescherming*")
- (i) Other authorities appointed by the minister or statute.

You may also seek advice on a confidential basis from the Advice Department of the Dutch Whistleblowers Authority before making a Report ([advies@huisvoorklokkeluiders.nl](mailto:advies@huisvoorklokkeluiders.nl)).

## 6. Personal data processing

### (a) Data controller(s)

Each of the What's Cooking? The Netherlands Subsidiary identified in the first part of this Dutch Addendum acts as independent data controller in relation to the processing of personal data as part of its Local Reporting Channel, as detailed in the Group's relevant data protection information notices and any applicable local data protection information notice(s) as notified to the Reporting person and concerned individuals (data subjects) from time to time.

### (b) Retention periods

Reports, including recordings, transcripts and minutes, will only be kept for as long as is strictly necessary and proportionate for their investigation and for the protection of the Reporting Person, the subjects of the Report and any third parties mentioned in the Report, taking into account the time required for any further investigations and the specific retention periods contained in the Dutch Whistleblower Act. In particular:

- (c) Reports will be kept for the duration of the work-related relationship of the Reporting person with What's Cooking? the Netherlands.
- (d) The name, function and contact details of the Reporting Person and of any person to whom the protection and support measures under the Dutch Whistleblower Act extend, as well as the

subjects of the Report and any third parties mentioned in the Report (including, where applicable, their company number) will be saved until the reported violation is time-barred.

- (e) In the case of disciplinary or legal proceedings initiated pursuant to a Report, the personal data relating to the Report will in any event be retained until the end of the proceedings or the end of the limitation period for appeals against the decision.
- (f) Further, What's Cooking? the Netherlands may retain personal data relating to a Report for up to two (2) years after the Report has been dealt with, unless the personal data are necessary for compliance with a statutory retention obligation (e.g. seven (7) years, in intermediate storage, if it is legally obliged to do so to meet accounting, social or tax obligations).

Personal data relating to out-of-scope Reports will be destroyed without undue delay.

## 7. Local contacts

In case of questions regarding the reporting channels or in case of need for support, you may consult and/or seek advice from the following person(s): Group General Counsel, Group People Officer or Group Internal Audit based at Headquarter of What's Cooking Group NV in Belgium.



## COUNTRY-SPECIFIC ADDENDUM: UNITED KINGDOM

This Country-specific Addendum for the United Kingdom (the "UK Addendum") describes the specific requirements applying to the Local Reporting Channel(s) implemented by each of the following Group local Subsidiary(ies) in the United Kingdom:

- What's Cooking Savoury UK Ltd., Dixcart House, Addlestone Road, Bourne Business Park, Addlestone KT15 2LE, Surrey, company number 1935226;
- What's Cooking Deeside UK Ltd., Estuary House, 10th Avenue, Zone 3 Deeside Industrial Park, CH5 2UA Deeside, company number 02077911;

hereafter referred as "What's Cooking? UK".

This UK Addendum supplements the Group Whistleblowing Policy (the "Policy") and prevails over the Policy in case of conflict.

### 1. Material Scope of the Local Reporting Channel(s)

In addition to the In-scope areas listed under Section 3.b of the Policy, Breaches in the following areas may be reported through What's Cooking? UK's Local Reporting Channel(s):

- (a) criminal offences;
- (b) breach of a legal obligation;
- (c) miscarriages of justice;
- (d) danger to health and safety;
- (e) damage to the environment;
- (f) information tending to show that these types of wrongdoing have been or are likely to be concealed.

### 2. Personal Scope of the Local Reporting Channel's)

The scope of the Policy is broader than the protection available to Reporting Persons under local law. You may therefore wish to take advice before you make your Report. Contact details for Protect, the whistleblowing charity, appear at section 6 of this UK Addendum.

### 3. Local Report Manager

The impartial person or department who is competent for receiving and following-up on the reports, which will maintain communication with the Reporting person and, where necessary, ask for further information from and provide feedback to that Reporting Person is:

What's Cooking Savoury UK Ltd	Jenny Gee +441 244 286 200 <a href="mailto:jenny.gee@whatscooking.group">jenny.gee@whatscooking.group</a>
What's Cooking Deeside UK Ltd	Jenny Gee +441 244 286 200 <a href="mailto:jenny.gee@whatscooking.group">jenny.gee@whatscooking.group</a>



## 4. Investigations and sharing resources

Where necessary and appropriate, and subject to local legal requirements, What's Cooking? UK may rely on the investigative capacity of the Group to investigate the Report.

## 5. External Reporting Channels

**What's Cooking? UK strongly encourages reports to be made internally so that any concerns can be resolved.**

**The law recognises that in some circumstances it may be appropriate for you to report your concerns to an** external body such as a regulator. It will very rarely if ever be appropriate to alert the media. We strongly encourage you to seek advice before reporting a concern to anyone external. The independent whistleblowing charity, Protect, operates a confidential helpline. They also have a list of prescribed regulators for reporting different types of concern. The contact details for Protect are available here: <https://protect-advice.org.uk/> Their helpline number is currently 0203 117 2520.

## 6. Personal data processing

### (a) Data controller

Each of the What's Cooking? UK Subsidiary identified in the first part of this UK Addendum acts as independent data controller in relation to the processing of personal data as part of its Local Reporting Channel, as detailed in the Group's relevant data protection information notices and any applicable local data protection information notice(s) as notified to the Reporting person and concerned individuals (data subjects) from time to time.

### (b) Retention periods

The appropriate retention period will vary depending on the person making the report, the nature of the report and any legal, investigatory or regulatory context. Reports by Employees will typically be retained for the duration of the employment relationship and seven (7) years after its termination.

## 7. Local contacts

In case of questions regarding the reporting channels or in case of need for support, you may consult and/or seek advice from the following person(s): Group General Counsel, Group People Officer or Group Internal Audit based at Headquarter of What's Cooking Group NV in Belgium.

## COUNTRY-SPECIFIC ADDENDUM: SPAIN

This Country-specific Addendum for Spain (the "Spanish Addendum") describes the specific requirements applying to the Local Reporting Channel(s) implemented by the following Group local Subsidiary(ies) in Spain:

- Whats Cooking Iberica SL, Via de las Dos Castillas 33, Complejo Empresarial Atica, Edificio 6, planta 3a, Oficina B1, 28224 Pozuelo de Alarcón (Madrid), company number ESB 82656521 ;

hereafter referred as "What's Cooking? Spain", in accordance with the provisions of the Law 2/2023, of February 20, regulating the protection of persons who report regulatory violations and the fight against corruption ("the Spanish Whistleblower Act"), which implements the EU Whistleblower Directive.

This Spanish Addendum supplements the Group Whistleblowing Policy (the "Policy") and prevails over the Policy in case of conflict.

### 1. Material Scope of the Local Reporting Channel(s)

In addition to the In-scope areas listed under Section 3.b of the Policy, Breaches in the following areas may be reported through What's Cooking? Spain' Local Reporting Channel(s):

- (a) Acts or omissions that may constitute a "serious" or "very serious" administrative infringements or criminal offences, including all those serious or very serious administrative infringements or criminal offences that involve economic loss for the Public Treasury and for Social Security.

If Employees (as defined in the Policy) do not report any breach that she/he is aware of, this could result in disciplinary actions.

### 2. Local Report Manager

The impartial person who is competent for receiving and following-up on the reports, which will maintain communication with the Reporting person and, where necessary, ask for further information from and provide feedback to that Reporting Person is:

Whats Cooking Iberica SL	Armando Ducazcal +34 608 68 82 82 <a href="mailto:armando.ducazcal@whatscooking.group">armando.ducazcal@whatscooking.group</a>
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In the event that **Local Report Manager** is absent from work (e.g. due to holidays), Ann De Jaeger  
+32 475 20 13 44

[ann.dejaeger@whatscooking.group](mailto:ann.dejaeger@whatscooking.group)

Sofie Raes

+32 486 75 95 54

[sofie.raes@whatscooking.group](mailto:sofie.raes@whatscooking.group)

will substitute him/her. In the event that the Local Reporting Manager is conflicted (e.g. when he/she is the subject of the report), the report can be submitted through the central group channel or sent by email to the Board of Directors at [codeofconduct.ethicsline@whatscooking.group](mailto:codeofconduct.ethicsline@whatscooking.group).

### 3. Investigations and sharing resources

Access to the personal data contained in the Local Reporting Channel(s) will be limited to: (i) the Local Report Manager; (ii) any other persons that directly manage the Local Reporting Channel(s); (iii) the local head of Human Resources or the corresponding duly appointed body; (iv) any data processors that may be appointed; (v) the Data Protection Officer ("DPO"), and (v) any third parties on need to know basis .The Local Report Manager Team may also involve, where necessary, the Group's investigation



team or other internal professionals for the purpose of conducting an internal investigation, who are subject to a strict duty of confidentiality

## 4. Safeguards

In addition to the safeguards described under section 4.1 of the Policy, the following individuals will be protected against retaliation:

- (a) The legal representatives of employees in the exercise of their functions of advising and supporting the reporting person.
- (b) Individuals for whom the reporting person works or with whom he/she has any other type of relationship in an employment context or in which he/she has a significant shareholding.

In addition to the safeguards described under section 4 of the Policy, during the investigation process the person affected by a report would be entitled to be heard, to have his/her honor is respected and to benefit from the presumption of innocence.

Also, the following safeguards should be noted:

- (i) The following data must not be collected and, if so, must be immediately deleted:
  - (A) Personal data that are not manifestly relevant to the processing of a specific Report.
  - (B) Any personal data that may have been communicated and which relate to a conduct that does not fall within the scope of the Spanish Whistleblower Act.
  - (C) Special categories of personal data.
  - (D) Any Report that is proven to be untrue, unless the lack of truthfulness may constitute a criminal offense. In case a criminal offense is identified, the information should be stored until the corresponding judicial proceeding terminates.
- (ii) Reports that have not been followed up (i.e., that have not been investigated) and that are intended to be retained must be anonymized.

The Local Reporting Channel(s) will include adequate technical and organizational measures to preserve the identity and guarantee the confidentiality of the data corresponding to the persons concerned and to any third party mentioned in the information provided, especially the identity of the Reporting person, in case he/she has been identified. In particular, the identity of the Reporting person may only be communicated to the judicial authority, the Public Prosecutor's Office or the competent administrative authority in the context of a criminal, or disciplinary investigation but What's Cooking? Spain will inform the Reporting person in advance, unless this jeopardizes investigation or legal proceedings or contravenes applicable regulations.

## 5. External Reporting Channels

What's Cooking? Spain strongly encourages reports to be made internally through any of the reporting channels available so that any concerns can be resolved appropriately and quickly. However, should the Reporting person decide to report their concerns externally in compliance with applicable provisions, they can report to the Independent Authority for the Protection of Informants or the corresponding independent authorities for the protection of informants created at regional level.



## 6. Personal data processing

### (a) Data controller

The management body of What's Cooking? Spain will be the data controller of the personal data processed for the purpose of managing the Local Reporting Channel(s) and investigating the reports, according to its obligation to comply with legal provisions regarding the implementation of a whistleblowing system pursuant to Spanish legislation, as detailed in the Group's relevant data protection information notices and any applicable local data protection information notice(s) as notified to the Reporting person and concerned individuals (data subjects) from time to time.

### (b) Retention periods

Personal data processed within the Local Reporting Channel(s) will be kept only for the time necessary to decide on the appropriateness of initiating an investigation into the facts reported. In any case, according to Article 32 §4 of the Spanish Whistleblower Act, they will be deleted or duly anonymized after three (3) months have elapsed from the receipt of the Report without any investigation having been initiated, unless the purpose of the storage is to leave evidence of the operation of the Local Reporting Channel(s).

The personal data relating to internal investigations arising from Reports will be retained for the period that is necessary and proportionate for the purposes of complying with the Spanish Whistleblower Act and, in no case may they be retained for a period exceeding ten (10) years pursuant to Article 26 §2 of the Spanish Whistleblower Act, unless it is necessary to keep the data for a longer period of time to preserve the What's Cooking? Spain's defence right.

### (c) Privacy rights

Data subjects will be able to exercise their data protection rights in accordance with section 4.2. However, where a data subject to whom the facts described in a Report or public disclosure exercises his/her right to object, and in the absence of proof to the contrary, it will be presumed that there are compelling legitimate grounds for processing. Also, such data subjects may not exercise their right to access in order to identify the Reporting person.

## 7. Local contacts

In case of questions regarding the reporting channels or in case of need for support, you may consult and/or seek advice from the following person(s): Group General Counsel, Group People Officer or Group Internal Audit based at Headquarter of What's Cooking Group NV in Belgium.

Please note that if a Report is not received through the reporting channels mentioned in this Policy but through other unofficial channels (e.g. a direct supervisor or other managers), the employee receiving such Report must immediately communicate the same to the Local Reporting System Manager within a maximum period of 48 hours, immediately deleting the Report received. The person who has received the Report must keep the Report strictly confidential. Failure to comply with these reporting and confidentiality obligations may lead to disciplinary action.

## COUNTRY-SPECIFIC ADDENDUM: FRANCE

This Country-specific Addendum for France (the "French Addendum") describes the specific requirements applying to the Local Reporting Channel(s) implemented by each of the following Group local Subsidiary(ies) in France

- What's Cooking France SAS, ZI Espace Zuckermann BP 56, 14270 Mézidon-Vallée d'Auge, company number 322 304 197 RCS Lisieux;
- Ter Beke France SA, ZI Espace Zuckermann BP 56, 14270 Mézidon-Vallée d'Auge, company number 309 507 176 RCS Lisieux;

hereafter referred as "What's Cooking? France", in accordance with the provisions of the Act No. 2016-1691 of December 9, 2016 as amended by Act No. 2022-401 of March 21, 2022 and Decree No. 2022-1284 of October 3, 2022 ("the French Whistleblower Act"), which implements the EU Whistleblower Directive.

This French Addendum supplements the Group Whistleblowing Policy (the "Policy") and prevails over the Policy in case of conflict.

### 1. Material Scope of the Local Reporting Channel(s)

In addition to the In-scope areas listed under Section 3.b of the Policy, Breaches in the following areas may be reported through What's Cooking? France' Local Reporting Channel(s):

- (a) criminal offenses;
- (b) misdemeanour;
- (c) a threat or harm to the general public interest;
- (d) a violation or an attempt to conceal a violation of an international commitment regularly ratified or approved by France, an unilateral act of an international organization taken on the basis of such commitment, the European Union law, other applicable laws or regulations, including but not limited to theft or fraud.

A Report made on an anonymous basis should be treated provided that:

- (i) the seriousness of the alleged facts is evidenced and the factual elements supporting the claim are sufficiently detailed;
- (ii) the anonymous reports are handled with increased caution.

### 2. Personal Scope of the Local Reporting Channel's

Under French law, the Reporting person will only benefit from the provisions of the Policy and local whistleblower regulations if the report is made without direct financial consideration and in good faith, on information relating to Material Scope.

### 3. Local Report Manager

The impartial person or department who is competent for receiving and following-up on the reports, which will maintain communication with the Reporting person and, where necessary, ask for further information from and provide feedback to that Reporting Person is:



What's Cooking France SAS	Laurence Cahagnet +33 231 200 596 <a href="mailto:laurence.cahagnet@whatscooking.group">laurence.cahagnet@whatscooking.group</a>
Ter Beke France SA	Laurence Cahagnet +33 231 200 596 <a href="mailto:laurence.cahagnet@whatscooking.group">laurence.cahagnet@whatscooking.group</a>

#### 4. Investigations and sharing resources

For the Subsidiaries with less than 250 employees, Employees and Third Parties are informed that the Subsidiary may benefit from the investigative capacity of the Group level in the investigation of Reports and a designated person/department at Group level will be authorised to access the report (for the purpose of carrying out the necessary investigation), it being noted that the Reporting person maintains the right to object and to request that the investigation be conducted only at the Subsidiary level. In any case, any follow-up measure will be taken and feedback to the Reporting person is given at the level of the Subsidiary.

#### 5. Safeguards

In addition to the safeguards described under section 4 of the Policy, when a Report or public disclosure has been made anonymously, the individual whose identity is subsequently revealed has the same protections as any Reporting person against Retaliation.

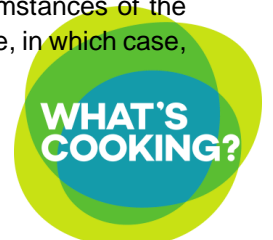
#### 6. External Reporting Channels

What's Cooking? France strongly encourages reports to be made internally so that any concerns can be resolved. However, should the Reporting person decide to report their concerns externally in compliance with applicable provisions, they can report to the relevant French competent authorities, i.e.:

- (a) the competent authorities as listed in the annex of the Decree n°2022-1284 dated 3 October 2022 (<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000046357368>);
- (b) the administrative body "*Défenseur des droits*";
- (c) the judicial authority;
- (d) an institution, body or agency of the European Union empowered to collect information on violations falling within the scope of the European directive dated 23 October 2019.

The Report may only be made public by the Reporting person:

- (i) after having been raised externally (with or without having first being raised internally) without any appropriate measures being taken after the expiration of the following time limits:
- (ii) for the competent authorities as listed in the annex of the Decree n°2022-1284 dated 3 October 2022, within a reasonable period of time not exceeding three (3) months as from the acknowledgement of receipt of the alert, or in the absence of acknowledgement of receipt, three (3) months as from the expiry of a period of seven (7) working days following the alert. This period is extended to six (6) months if the particular circumstances of the case, linked in particular to its nature or complexity, require further diligence, in which case,



the authority must justify these circumstances to the author of the alert before the expiration of the three (3) - month period mentioned above; or

- (iii) for the administrative body "*Défenseur des Droits*", the judicial authority or a competent EU institution, body or agency, within six (6) months as from the acknowledgement of receipt of the alert, or in the absence of acknowledgement of receipt, within six (6) months from the expiry of a period of seven (7) working days following the report;
- (e) in the case of serious and imminent danger, or in case of imminent or obvious danger to the public interest, especially when there is an emergency situation or a risk of irreversible harm; or
- (f) when referring the matter to the competent authority would put the author at risk of retaliation or would prevent the content of the disclosure from being remedied effectively, due to the specific circumstances of the case, in particular if evidence may be concealed or destroyed or if the Reporting Party has serious grounds for believing that the authority may have a conflict of interest, be in collusion with the author of the facts or be involved in those facts.

## 7. Personal data processing

### (a) Your rights

In addition to the rights detailed in the Privacy Notice for Employees and the general Data Protection Policy for non-employees, under French law, you also have the right to define directives concerning the conservation, deletion and communication of your personal data after your death.

If you believe that your personal data has been processed in violation of applicable data protection law, you have the right to lodge a complaint with the *Commission Nationale de l'Informatique et des Libertés*, located 3 Place de Fontenoy, TSA 80715, 75334 Paris Cedex 07, France.

### (b) Data controller

Each of the What's Cooking? France Subsidiary identified in the first part of this French Addendum acts as independent data controller in relation to the processing of personal data as part of its Local Reporting Channel, as detailed in the Group's relevant data protection information notices and any applicable local data protection information notice(s) as notified to the Reporting person and concerned individuals (data subjects) from time to time.

### (c) Retention periods

Reports will only be kept for as long as is strictly necessary and proportionate for their investigation and for the protection of the Reporting person, the subjects of the Report and any third parties mentioned in the report, taking into account the time required for any further investigations. In particular, personal data relating to out-of-scope Reports will be destroyed without delay or anonymized.

If no action is taken following an in-scope Report, the personal data relating to this Report will be destroyed or anonymized within two (2) months of the end of the investigation.

In the case of disciplinary or legal proceedings initiated pursuant to a Report, the personal data relating to the Report will be retained until the end of the proceedings or the end of the limitation period for appeals against the decision.



Further, personal data relating to a Report may be retained for up to five (5) years, in intermediate storage, if it is legally required (for example, to meet accounting, social or tax obligations).

## 8. Local contacts

In case of questions regarding the reporting channels or in case of need for support, you may consult and/or seek advice from the following person(s): Group General Counsel, Group People Officer or Group Internal Audit based at Headquarter of What's Cooking Group NV in Belgium.



## COUNTRY-SPECIFIC ADDENDUM: GERMANY

This Country-specific Addendum for Germany (the “German Addendum”) describes the specific requirements applying to the Local Reporting Channel(s) implemented by each of the following Group local Subsidiary(ies) in Germany :

- What’s Cooking Deutschland GmbH, Krefelder Strasse 249, 41066 Mönchengladbach, company number Krefeld HRB 16709;
- What’s Cooking Savoury Deutschland GmbH, Krefelder Strasse 249, 41066 Mönchengladbach, company number Krefeld HRB 6857;

hereafter referred as "What’s Cooking? Germany", in accordance with the provisions of the **national law** ("the German Whistleblower Act"), which is going to implement the EU Whistleblower Directive.

This German Addendum supplements the Group Whistleblowing Policy (the “Policy”) and prevails over the Policy in case of conflict.

### 1. Material Scope of the Local Reporting Channel(s)

In addition to the In-scope areas listed under Section 3.2 of the Policy, Breaches in the following areas may also be reported through What’s Cooking? Germany' Local Reporting Channel(s) :

- (a) violations that are subject to criminal liability (*Verstöße, die strafbewehrt sind*);
- (b) violations which are subject to administrative fines (*Verstöße, die bußgeldbewehrt sind*) provided the violated regulation serves to protect life, limb or health or to protect the rights of employees or their representative bodies;
- (c) other violations of federal and state legislation and directly applicable legal acts of the EU and EAEC that concern the following areas:
  - (i) Public Procurement;
  - (ii) Financial services, products and markets, and prevention of money laundering and terrorist financing;
  - (iii) Product safety and compliance;
  - (iv) Transport safety;
  - (v) Protection of the environment;
  - (vi) Radiation protection and nuclear safety;
  - (vii) Food and feed safety, animal health and welfare;
  - (viii) Public health ;
  - (ix) Consumer protection;
  - (x) Protection of privacy and personal data, and security of network and information systems;
  - (xi) Renewable energy.





- (d) infringements covered by Sec. 4d of the Financial Services Supervision Act (*Finanzdienstleistungsaufsichtsgesetz*)
- (e) tax violations
- (f) statements made by federal civil servants that constitute a breach of the duty of loyalty to the Constitution

## 2. Local Report Manager

The impartial person or department who is competent for receiving and following-up on the reports, which will maintain communication with the Reporting person and, where necessary, ask for further information from and provide feedback to that Reporting Person is:

What's Cooking Deutschland GmbH	<p>Ann De Jaeger +32 475 20 13 44 <a href="mailto:ann.dejaeger@whatscooking.group">ann.dejaeger@whatscooking.group</a></p> <p>Sofie Raes +32 486 75 95 54 <a href="mailto:sofie.raes@whatscooking.group">sofie.raes@whatscooking.group</a></p>
What's Cooking Savoury Deutschland GmbH	<p>Ann De Jaeger +32 475 20 13 44 <a href="mailto:ann.dejaeger@whatscooking.group">ann.dejaeger@whatscooking.group</a></p> <p>Sofie Raes +32 486 75 95 54 <a href="mailto:sofie.raes@whatscooking.group">sofie.raes@whatscooking.group</a></p>

## 3. Investigations and sharing resources

Employees and Third Parties are informed that the Subsidiary may benefit from the investigative capacity of the Group level in the investigation of Reports and a designated person/department at Group level will be authorised to access the report (for the purpose of carrying out the necessary investigation). In any case, any follow-up measure will be taken at the level of the Subsidiary.

## 4. External Reporting Channels

What's Cooking? Germany strongly encourages reports to be made internally so that any concerns can be resolved. However, should the Reporting person decide to report their concerns externally in compliance with applicable provisions, they can report to the relevant German competent authorities, i.e.:

- (i) Federal Office of Justice;
- (ii) Federal Financial Supervisory Authority;
- (iii) Federal Cartel Office;
- (iv) **additional external reporting channels may be established under applicable legislation**



## 5. Personal data processing

### (a) Data controller

Each of the What's Cooking? Germany Subsidiary identified in the first part of this German Addendum acts as independent data controller in relation to the processing of personal data as part of its Local Reporting Channel, as detailed in the Group's relevant data protection information notices and any applicable local data protection information notice(s) as notified to the Reporting person and concerned individuals (data subjects) from time to time.

### (b) Retention periods

Documentation of reports shall be deleted three years after the conclusion of the procedure, unless it is necessary and proportionate to retain the documentation for longer than three years in order to comply with the requirements under the Whistleblower Protection Act or other legal provisions.

## 6. Local contacts

In case of questions regarding the reporting channels or in case of need for support, you may consult and/or seek advice from the following person(s): Group General Counsel, Group People Officer or Group Internal Audit based at Headquarter of What's Cooking Group NV in Belgium.

## COUNTRY-SPECIFIC ADDENDUM: POLAND

[Content to be completed once the Directive is implemented locally]

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