



Speak-up Reporting Procedure

Why we encourage you to speak up?

ForFarmers encourages a culture of openness where we all contribute to improving our day-to-day operations. A culture where we all feel comfortable asking questions or raising concerns that relate to the way we work, our core values and our rules of conduct.

Who can use this Speak-up Reporting Procedure?

The procedure is open to anyone who has (had) contact with ForFarmers in the course of their work. Think of anyone who works, will work or has worked for ForFarmers or with whom ForFarmers has or has had a business relationship (such as (potential) suppliers, distributors, subcontractors and customers) and who wishes to raise their concerns about a possible violation within ForFarmers. This Speak-up Reporting Procedure is also open to (former) trainees and job applicants. The aim is always to improve ForFarmers and ensure that we all operate responsibly, in line with our values and the Code of Conduct.

The name 'ForFarmers' as used in this Speak-up Reporting Procedure stands for ForFarmers N.V. and all its subsidiaries.

What kind of issues can you raise?

We encourage employees and stakeholders to raise (i) any form of (threatened) violation of the law or internal rules, (ii) any form of undesirable behaviour and (iii) any other concern and/or file a report if they believe that an incident is not (entirely) in line with the law, ForFarmers' PROUD core values or the rules of conduct in the Code of Conduct.

This Speak-up Reporting Procedure is not intended for complaints about conditions of employment, annual appraisals and similar matters. There are local human resources procedures for that.

What kind of issues should I raise?

Any suspicion of (imminent) violation of the law or internal rules can be raised. However, certain issues pose such high risks that they should not be ignored. This is the case of circumstances that:

- may endanger the health or safety of a person¹, or
- appear to violate a law (such as fraud, theft, corruption and/or anti-competitive behaviour) or
- could cause serious reputational damage.

If an employee suspects such circumstances, that employee is obliged to report it immediately. If others such as suppliers or other stakeholders suspect such circumstances, we expect them to report them too.

What to do when I only need confidential advice or support?

Are you unsure whether you can raise a particular situation through this Speak-up Reporting Procedure or whether or not there is a violation of our Code of Conduct, or are you looking for support in making a report? If so, we recommend that you first discuss your concerns on a confidential basis with your manager or supervisor, a local HR representative, the Legal Department, the internal or external confidential adviser². They can confidentially advise you on possible next steps³. They can also help you determine the appropriate channels



for submitting your report. As indicated above, they will not disclose your identity without your written consent.

Which channels can I use to file a Report?

The culture within ForFarmers is to address concerns and problems as quickly and effectively as possible. We therefore hope that you feel comfortable enough in your working environment to raise your concerns directly with the person concerned in an appropriate manner. After all, if a colleague makes a mistake or tells a wrong 'joke' once, that is not immediately considered an abuse. Let that person know what you are worried about or what bothers you, so you can restore trust and improve the working atmosphere together. As long as you leave something unsaid, the undesirable situation can continue, or get worse!

Therefore, before making a report, we also ask you to ask yourself whether you could instead of filing a formal Report raise your concerns with your own manager first and/or file a report with your own manager or supervisor (or his/her manager). We encourage these steps as it is the quickest way to clear up any misunderstandings and ensure an open and safe working environment throughout the organization.

If you feel uncomfortable doing so, or if reporting is not possible with your manager, or if you are not satisfied with the outcome, you can choose to raise your concern or report, whether or not supported by the internal or external confidential advisor, internally in a conversation or by phone at Group Legal⁴ or by e-mail at compliance@forfarmers.eu⁵.

If you are unable or unwilling to share your report or concern internally, you can always make your report through ForFarmers' external reporting channel. You can report externally in the following way:

Online: <https://meldmisstanden.nl/#/>

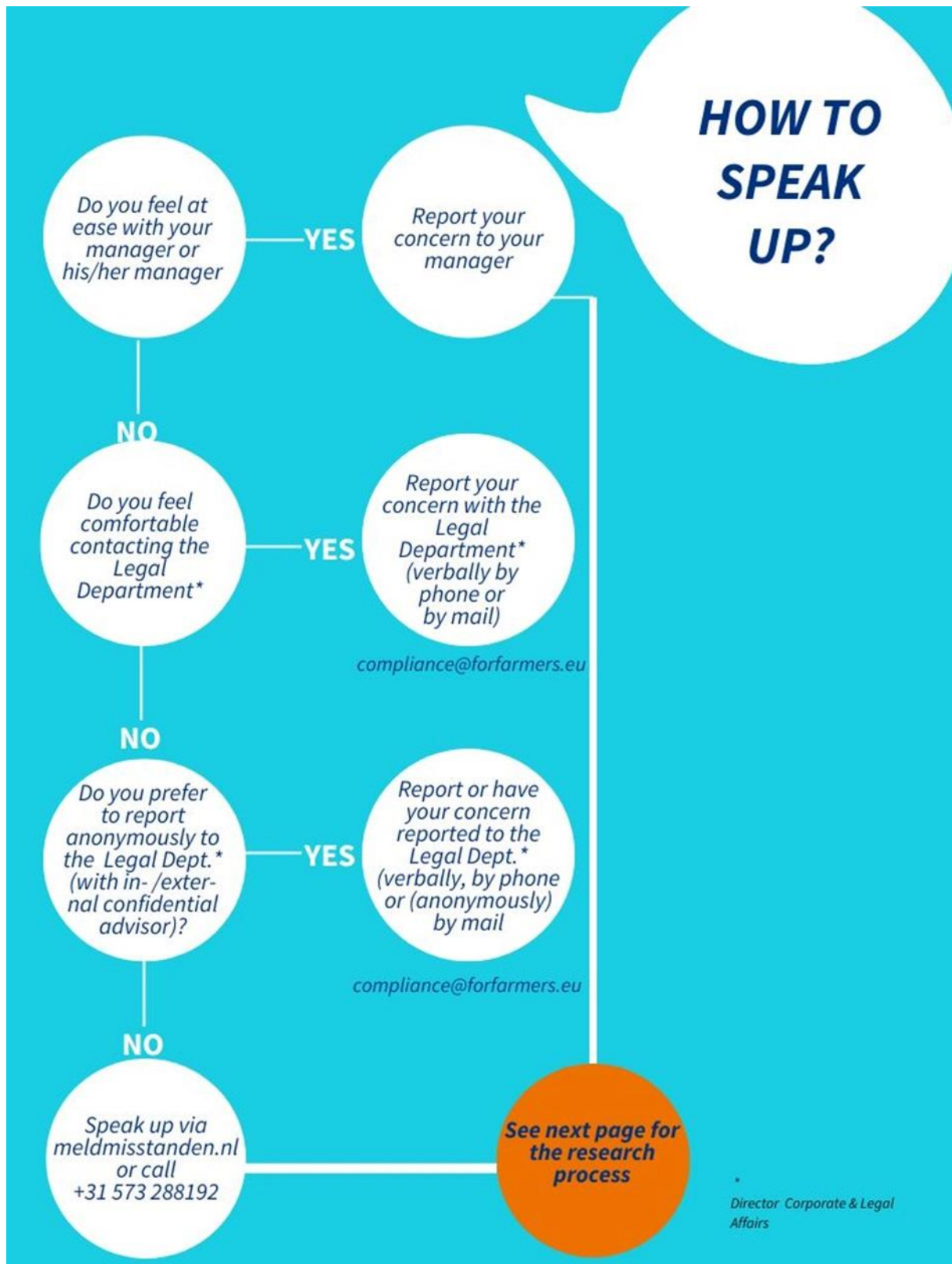
By phone: (+31) 573 288192; available Monday to Friday from 08:00 to 20:00.

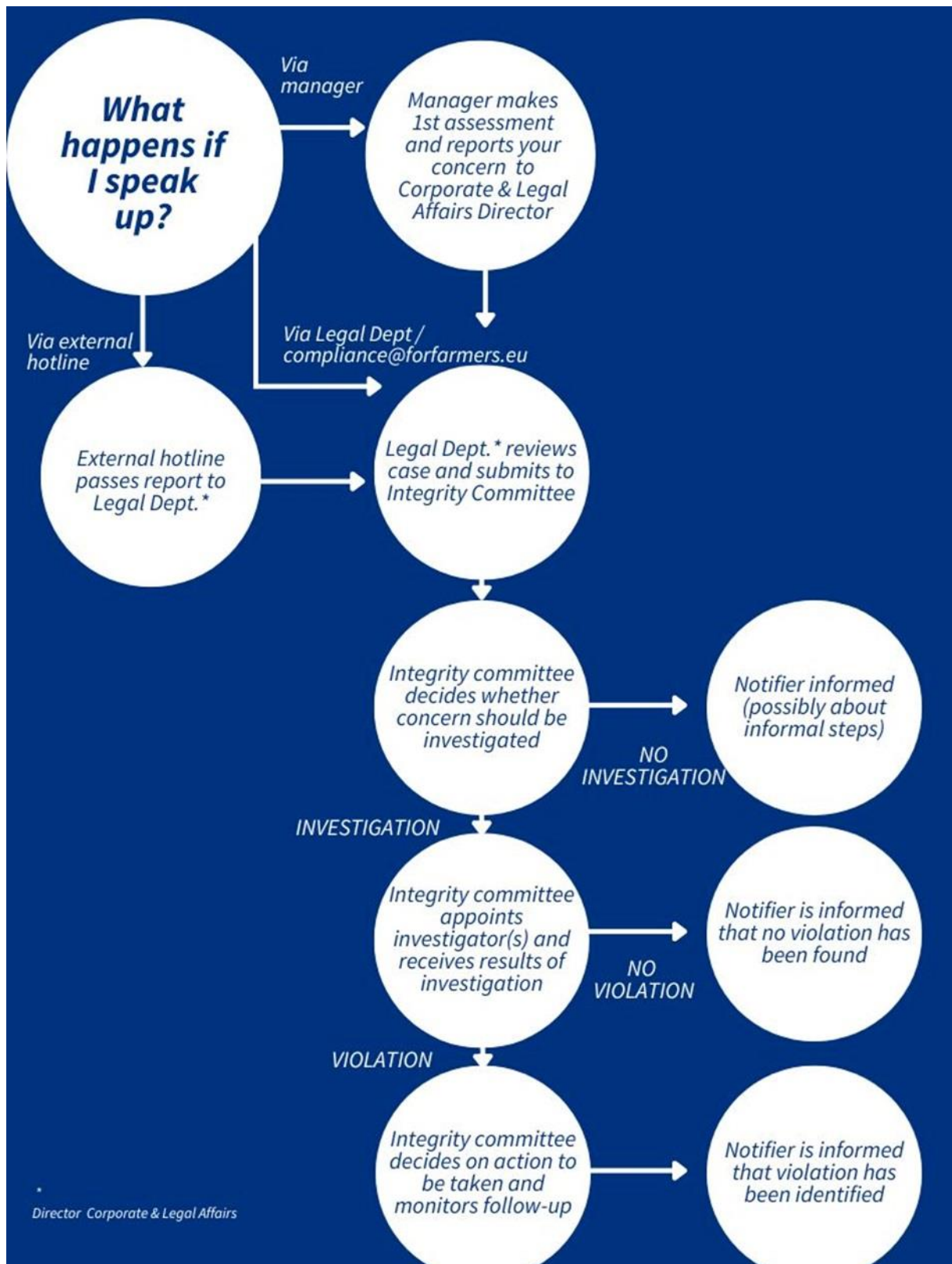
0900-hoffmann (0900-4633626) - NL only; available Monday to Friday from 08:00 to 20:00.

What to do when I don't have all the facts?

Raise your concern and/or file a report, even if you do not have all the facts. Remember that the goal is to improve ForFarmers and ensure that we act with integrity. Do not investigate yourself.

1. Please note that you should always report health, safety and security issues (e.g. unsafe conditions, situations or actions), which pose a serious and immediate danger to you or your colleagues, by the quickest possible means. This can be done through management, e.g. verbally to your supervisor or manager. This Reporting Procedure only applies to issues relating to health, safety and security, if you believe that the matter is not being dealt with adequately by management.
2. Contact details of the internal and external confidential advisers are given in Annex B and on Connect
3. Persons considering making a report in the Netherlands can also be confidentially advised and supported by an external advice point: the House for Whistleblowers: www.huisvoorklokkenluiders.nl
4. Group Legal consists of the Corporate & Legal Affairs Director, Corporate legal counsel, Legal Business Partner and the Legal Support Officer.
5. This inbox is managed by (or on behalf of) the Corporate & Legal Affairs Director as the person responsible for implementing the Compliance programme.







How should I file a report and what can I expect?

You can file a report internally in person (verbally) or in writing, by phone, or e-mail. Externally, you can do so through the channels mentioned above. In case you wish to make a report in person, you are free to request an interview at your own location. ForFarmers will ensure that you can communicate in your native language.

When submitting a report, you are requested to provide any information you have at your disposal that you think might be of interest or useful (without conducting your own investigation). Examples of relevant information include: a description of what you have seen, heard or experienced; relevant background information; the reason for your concern; and the names, dates and places related to your concern. To submit a report, you can use the template in e Appendix A to this Speak-up Reporting Procedure, but feel free to submit a report in a format of your choice.

Following a verbal or telephone report, the recipient will provide a written record of the conversation. If ForFarmers wishes to record a conversation (by telephone or otherwise), we will always ask your permission beforehand.

Once your identity and contact details are known, the receipt of your Report will be confirmed by (or on behalf of) the Corporate & Legal Affairs Director within 7 days.

What happens after I file a report?

Reported matters (internal and external) are received by ForFarmers' Corporate & Legal Affairs Director. This officer coordinates all Reports and in that respect functions independently and impartially and is neutral with respect to the work under this Speak-Up Reporting Procedure. This officer has been appointed to receive and confidentially record reports. To the extent possible and relevant, the Corporate & Legal Affairs Director will also hear the other person(s) involved after an initial assessment.

Handling of Reports by the Integrity Committee

All reports are forwarded for consideration to the Integrity Committee, which consists of the Chief Executive Officer (CEO), Group HR Director and the Corporate & Legal Affairs Director. They may be supported in dealing with a report by Group Legal. All those involved in such an investigation and this Speak-up Reporting Procedure are bound to confidentiality.

The Integrity Committee subjects each reported matter to an initial assessment and determines:

- whether it gives rise to reasonable suspicion of a concern to which this Speak-up Reporting Procedure is open such as a violation of the law, our Code of Conduct and/or the underlying policies; or
- whether any other procedure applies, for example annual reviews or procedures relating to quality, safety or other issues.

Once your contact details are known, the handling member of the Integrity Committee will let you know whether the matter will be investigated further or whether another procedure or approach may apply.

Reports that qualify for further fact-finding are investigated by order of the Integrity Committee. The Integrity Committee may appoint one or more investigators. The investigators have the power to instruct others to take temporary measures, for example to ensure that physical evidence or digital information is secured. Employees are obliged to cooperate fully and without delay in an investigation and to provide all available information and documentation requested by an investigator.

The handling member of the Integrity Committee will regularly inform you of the progress of the investigation even if there are few new facts to report. At least within 3 months, of course often sooner, after the date of submission of your report, you will receive a first update on the status of the investigation. If the information



cannot be provided within 3 months, the member in charge of the Integrity Committee will give you a new date on which you can expect feedback containing the assessment and (if applicable) follow-up of the report.

If the concern you raise in your report concerns a specific person or persons, that person or those persons will be informed of the alleged violation by the investigator in the course of the investigation. ForFarmers will ask the person or persons in question for their views on the alleged facts and - at a later stage - the results of the investigation. If your identity is known, it will be handled with care.

The analysis of the results of the investigation will be presented to the Integrity Committee. This committee then makes a ruling on the matter. If the Integrity Committee concludes that the concerns you raised in your report are (partly) valid, e.g. a violation of our Code of Conduct or underlying policies, it will decide on appropriate corrective action. These may be disciplinary measures against the violator(s) and/or organisational measures, (processes and procedures) to prevent the recurrence of such an incident. The relevant management level within ForFarmers will then be instructed by the Integrity Committee to implement the corrective measures. The Integrity Committee will ensure that its assignment is properly carried out.

Finally, once your contact details are known, the Corporate & Legal Affairs Director will let you know whether a violation has been identified, and if so, that a decision has been taken by the Integrity Committee. Further details cannot be given in view of the privacy and legal position of the person(s) to whom your report related.

The Integrity Committee reports annually to the Supervisory Board on the reports investigated and any corrective action taken following the completion of any investigation.

Good faith

We always assume the sincerity of a report. However, the Integrity Committee may come to the conclusion that there is no violation, in which case the handling of the report is closed.

Reconsideration and evaluation of decisions by the Integrity Committee

If, after careful consideration, you as reporter are of the opinion that your report has not been handled professionally or correctly in accordance with these Speak-up Report Regulations, you can ask the Integrity Committee for reconsideration. If, after reconsideration by the Integrity Committee, the matter is still not resolved, you can inform the Chairman of the Supervisory Board. The latter will then give an opinion on the Integrity Committee's decision.

Privacy

At ForFarmers, we consider the protection of the privacy of all those involved important and will safeguard it as much as possible, especially in investigations such as this one, in accordance with applicable laws and our policies. Personal data obtained in the context of an investigation as described in this Speak-up Reporting Policy will only be used for the purposes described in this document. Such data will only be given to persons who have a need to know, e.g. because they are responsible for the investigation or the necessary measures to be taken. These persons are bound to confidentiality. This is different only when:

- disclosure is required by law; or
- it concerns a crime and ForFarmers is going to press charges.

In these cases, disclosure of personal data will only take place to the extent necessary to comply with applicable laws or to take appropriate measures.

Where can I find more information?

- Group Legal
- HR
- Connect site of the Code of Conduct



Can I report externally?

According to local legislation, it is also allowed to approach external parties directly in case of wrongdoing. In such cases, you are also protected, provided you comply with the legal requirements. Nevertheless, we strongly encourage you to first make a report as described in this document, or to discuss your plans with an internal or external confidential advisor. Because we believe we can handle reports effectively, we will then jointly ensure that the organisation is improved, day by day.

Please note that - if you choose to approach external parties to make a report - you are still bound by the rules of privacy and social media and confidentiality. It is therefore important that you carefully consider whether that information you have has then been legitimately obtained and may also be shared.

It is important to weigh up carefully whether reporting externally is the best route. It is therefore wise to consider the following:

- Is there an urgent public interest or is there a legal duty or right?
- Does this choice minimise the potential negative consequences of your actions for ForFarmers, our stakeholders and the individuals involved?
- Is the third party (external) actually able to take appropriate follow-up steps against the alleged wrongdoing?

Eligibility for legal protection varies from country to country. If you are not sure where to report such a serious incident externally, national designated government whistleblowing bodies can provide good advice. If you require advice or do wish to receive information about such a whistleblowing body, please consult the Corporate & Legal Affairs Director or the internal or external confidential adviser at ForFarmers.

Avenues for remedy

To ensure that individuals who use the grievance mechanism and whose complaints are deemed founded have access to effective remedies, we are committed to providing clear and realistic routes for addressing business-related harms. Potential avenues for remedy include financial or non-financial compensation, formal apologies, restitution, rehabilitation, reinstatement of employment, policy changes, training programs, and other corrective actions tailored to the specific harm experienced. Consequently, follow-up actions are taken to ensure that the remedies are effective and that similar issues do not recur. Finally, feedback from the complainant is sought to improve the grievance mechanism and address any gaps in the process. With this approach ForFarmers aims to ensure that complaints are handled fairly, transparently and effectively, reinforcing our commitment to accountability and responsible business conduct, also following our Human Rights policy.



Appendix A

You can use this template to submit a report to your supervisor or manager (or his/her manager), to the Corporate & Legal Affairs Director at compliance@forfarmers.eu. Use of this template is optional; feel free to use a format you are comfortable with.

Do you want your identity to remain anonymous?

Please note that the recipient of this Report (supervisor or manager or Compliance Manager) will become aware of your identity. If you do not wish to do so, you can also send this form from an anonymous e-mail address to mailto:compliance@forfarmers.eu.

Personal information:

Your name (first name and surname):

Your preferred phone number (this can be your home phone number):

Your preferred e-mail address (this can be your home e-mail address):

Best time to communicate with you:

Best way to communicate with you:

☐ telephone

☐ e-mail

☐ in person

Name of your company/department:

Report of possible violation

What is the nature of the possible violation of our Code of Conduct or wrongdoing you wish to report?

Do you have a serious suspicion or are you sure?

☐ serious suspicion

☐ I am sure



When did it happen? (Please give an estimate if the exact dates are not known)

Where did it happen? (Give location, document or transaction, as appropriate)

In your opinion, who are involved in this? (Insert first and last names and functions, as far as possible)

First name - surname - function

1.

2.

3.

4.

unknown

In your opinion, what is the potential damage (financial or otherwise) to ForFarmers? (As far as you can see)

Do you think it will happen again?

☐ no

☐ yes

☐ not sure

Personal action

How did you become aware of the situation?

Did you first report the situation to anyone else within ForFarmers?

☐ if no, why not?

☐ if yes, the result was: (please include name(s) of person(s) to the extent you feel comfortable doing so)



Do you know any other person(s) who is/are aware of the situation but who is/are not personally involved?

☐ no

☐ yes: (please include name(s) of the person(s) to the extent you feel comfortable doing so)

Do you have physical evidence that you can share with the investigators? (Please only provide evidence that you have readily available, do not undertake your own research; we will leave that to experienced researchers).

☐ no

☐ yes (please describe any physical evidence you may have, such as documents):

Please provide any additional information you have that you believe may be relevant:

May we pass on your identity to the investigators so that they can ask further questions?

If yes, please put your signature here:

If no, please write 'NO' here:

Thank you!



Appendix B

Contact details Legal

Compliance@forfarmers.eu

Director corporate and legal affairs:

Ms. I. Niehof- Duivelshof

+31 6 23 63 28 98

Ilse.niehof@forfarmers.eu

Contact details internal confidential advisor

Gillian Dixon or Alix Stewart

Contact details external confidential advisor

To be completed.

Contact with the Chairman of the Supervisory Board

If you wish to contact the Chairman of the Supervisory Board for reconsideration, please send a request to compliance@forfarmers.eu. The Chairman of the Supervisory Board will contact the requester as a result.

Contact details external reporting line (Open Talk)

Online: <https://meldmisstanden.nl/#/>

By phone: (+31) 573 288192; available Monday to Friday from 08:00 to 20:00.

0900-hoffmann (0900-4633626) - NL only; available Monday to Friday from 08:00 to 20:00.

Appendix C

The official definition of an 'abuse' according to Dutch law (Wet bescherming klokkenluiders) is:

"a. a violation or risk of violation of Union law, or

b. an act or omission in which the public interest is at stake in:

1°. a violation or a danger of violation of a statutory regulation or internal rules containing a concrete obligation and established by an employer pursuant to a statutory regulation, or

2°. a danger to public health, to the safety of persons, to damage to the environment or to the proper functioning of the public service or a ForFarmers as a result of an improper manner of acting or failing to act.

The public interest is at stake in any case if the act or omission does not only affect personal interests and there is either a pattern or structural character or the act or omission is serious or extensive."

The House of Whistleblowers has tried to summarise this definition as follows:

"When is there social malpractice?"

You speak of social wrongdoing when something is wrong at work that has serious consequences. For a situation to qualify as social wrongdoing within the meaning of the Whistleblowers Protection Act, the issue (act or omission) must not only affect personal interests. So it must not be an individual dispute. Social wrongdoing usually involves either a pattern or structural character. Or the (one-off) act or omission is serious or extensive. So usually a social wrongdoing affects several people, the situation occurs regularly or lasts for some time, and it can - or has - serious consequences.

There must also be one or more of the following characteristics:

- there is a violation of the law or internal rule(s) established by the employer on the basis of a statutory provision;
- there is a danger to public health
- there is danger to the safety of persons;
- there is a danger of environmental degradation;
- there is danger to the proper functioning of the organisation as a result of improper acts or omissions.

In all these cases, the public interest must be at stake."