



JACOBS DOUWE EGBERTS

Speak up Policy

Category: Policy

Global Responsible: Compliance Officer

Global Accountable: CFO

Version: 2.2

Classification: Public

Local Responsible: Local Compliance Officer

Local Accountable: General Manager

Effective date: 01/07/2014

Purpose

We expect our employees to speak up and report (suspected) fraud, irregularities and non-compliance with the law and/or company policies including the Code of Conduct.

Policy scope

This policy applies to all employees, officers and directors of JDE and all of its members and affiliated companies (collectively referred to herein as "the Company").

If you see, experience, or suspect fraud, irregularities or improper conduct, you need to speak up immediately. This basic obligation applies to everyone who works for the Company anywhere in the world. No matter where you work and no matter your job or salary grade, if you learn of wrongdoing, the Company expects to hear from you.

The Company's Risk & Assurance department manages a process of looking into allegations of fraud and other improper conduct.

Policy

1. WHAT IS THE COMPANY'S POLICY ON RETALIATION?

When you speak up and raise concerns or report wrongdoing in good faith, you are doing the right thing and the Company will not tolerate any retaliation against you. If you know or suspect that an act of retaliation has occurred,

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against you, another employee, or a supplier, you should report it to your manager (who is obliged to file a report to Head of Risk & Assurance) or contact the Alertline as soon as possible.

Anyone who retaliates against another employee for raising a concern in good faith will face discipline, which may include termination. On the other hand, concerns or allegations raised in bad faith (e.g., knowing they are not true) will not be tolerated and employees who make them are subject to discipline, including termination of employment.

2. **WHY SHOULD I RAISE A CONCERN?**

The Company cannot live up to its commitments to act with integrity if we, as employees, do not speak up when we should do so. Management needs to know about concerns so they can address issues quickly and properly. By raising concern, you help to protect our company yourself and other stakeholders. This also reduces the risk of financial and reputational loss caused by fraud and/or misconduct.

3. **WHAT DOES THE COMPANY EXPECT OF ME?**

In addition to knowing the compliance and integrity responsibilities that apply to your job, you must promptly speak up if you believe that someone acting on behalf of the Company (including yourself) has done, is doing, or may be about to do something that violates the law, or any Company policy or has otherwise been involved in fraud or misconduct.

Examples of (alleged) wrongdoing that breaches the law, regulation and/or company policies that you should report are:

3.1. Improper financial reporting, amongst others:

- (a) Improper revenue recognition
- (b) Fictitious transactions or transactions not at arm's length
- (c) Round tripping
- (d) Asset overstatement (fictitious inventory/accounts receivables)
- (e) Improper validation of investments, e.g. OPEX-CAPEX shifts
- (f) Understatement of liabilities and expenses e.g. postponements to other periods
- (g) Use of intercompany accounts, suspense accounts or management estimates to inflate the financial position
- (h) Improper disclosure
- (i) Other Inaccurate creation, reporting or falsification of company business and financial records or regulatory submissions

3.2. Asset misappropriation, amongst others:

- (a) Unrecorded sales or rebates

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- (b) Use of fictitious vendors or kickbacks
 - (c) Personal purchase at the account of the company
 - (d) Fictitious employees on the payroll
 - (e) Theft of inventory for example by false sales or false write offs
 - (f) Other intentional misstatement of accounting records
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- 3.3. Manipulation of tender procedures
 - 3.4. Overbilling of vendors
 - 3.5. Overcharging customers for non-existing goods or services
 - 3.6. Tax evading
 - 3.7. Black payments
 - 3.8. Money laundering
 - 3.9. Inappropriate pension fund contribution or insurance premiums
 - 3.10. Commercial bribery
 - 3.11. Bribery of government officials
 - 3.12. Use of corporate assets for non-corporate goods
 - 3.13. Improper reimbursement of expenses
 - 3.14. Kickbacks
 - 3.15. Conflicts of interest
 - 3.16. Management override
 - 3.17. Fraud, corruption or behaviour that threatens others
 - 3.18. Harassment, bullying and discrimination
 - 3.19. Unsafe work practices
 - 3.20. Collusion with competitors
 - 3.21. Collusion that breaks the segregation of duties
 - 3.22. Accepting or giving impermissible gifts
 - 3.23. Marketing policy violations
 - 3.24. Workplace violations
 - 3.25. Misuse of intellectual property rights
 - 3.26. Theft or embezzlement
 - 3.27. Retaliation against someone for raising a compliance concern
 - 3.28. People or product safety concerns
 - 3.29. Product tampering or alteration
 - 3.30. Non-compliant processing of privacy sensitive data
 - 3.31. Other breaches of the law

When conducting an investigation, the Company expects full cooperation from its employees and from any others involved, including suppliers, vendors, contractors, and their respective employees, and will not tolerate any attempts to obstruct an investigation. The Company expects everyone involved in or assisting with investigations to handle these matters as discretely and confidentially as possible. Those tasked to conduct and assist with an investigation will do so in accordance with the Company's Investigation

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Protocol and place a priority on completing investigations in a timely, effective, and efficient manner.

4. **HOW DO I RAISE A CONCERN, WHOM SHOULD I CONTACT?**

If you have a reasonable basis to believe that violation of the law, violation of any Company policy or other unethical behaviour has occurred, the suspected activity should be reported by one of the following methods:

- Reporting the issue to your Manager (who is then obliged to escalate further, see paragraph 6 below);
- In case it relates to your Manager, contact your local compliance officer (ask your contact person at HR who your local compliance officer is, or follow this link <https://coffeeandtea.sharepoint.com/sites/csi1/RA-Community/Pages/About.aspx>, and click on subview 'Local Compliance').
- Reporting the issue directly to the central Compliance (by sending an e-mail directly to: ethics.compliance@JDEcoffee.com); or
- Reporting the issue to the Company's Alertline.

The Alertline is available when you may not feel comfortable talking to someone in person, if you would rather report it to an independent third party or if you prefer to remain anonymous.

To reduce the risk of financial and reputational loss, it is in the interest of the Company to have a complete central overview of all concerns reported. If you are aware or suspect that issues for some reason stuck with local management and thus have not been reported to the Central Compliance, you are required to report this immediately by using the Alertline or Weblines or send an email to ethics.compliance@JDEcoffee.com.

5. **WHAT IF I REPORT SOMETHING TO MY SUPERVISOR AND I AM TOLD TO "KEEP QUIET" ABOUT IT?**

If you think that you're being discouraged from reporting a potential violation of the law or Company policy you should report both the original concern and the fact that you've been told to "keep quiet." You can do so either by contacting central Compliance or by using the Company's Alertline, see paragraph 7 below.

6. **WHAT SHOULD I DO IF AN EMPLOYEE COMES TO ME TO REPORT POSSIBLE NON-COMPLIANCE?**

If an employee comes to you with an alleged fraud and/or compliance concern, you need to immediately inform the most senior person at your location or your reporting manager, unless the alleged misconduct concerns him or her directly. In that case, you should report to the Company Compliance Officer (ethics.compliance@JDEcoffee.com) or to the Alertline. In case you are the

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highest in position in your OpCo or country, you should always contact the Company Compliance Officer (email to ethics.compliance@JDEcoffee.com) or use the Alertline, see below.

7. HOW TO CONTACT THE ALERTLINE?

Country	Local Number
Australia	1-800-15-0890
Belgium	0800-7-6956
Brazil	0800-891-3868
China	10-800-110-0441
Czech Rep.	800-142-846
Denmark	80-880735
France	0800-91-8311
Germany	0800-183-0267
Greece	00-800-11-009-3636
Hungary	06-800-15-800
Netherlands	0800-022-1671
New Zealand	0-800-44-4732
Poland	0-0-800-111-1498
Spain	900-96-1143
Switzerland	0800-89-8204
Thailand	001-800-11-009-3622
UK	0800-917-9479

If your country is not listed above, please use the table below

Alert Line Calling Instructions from Countries That Require Access Codes:

1. Dial the appropriate AT&T Direct Access Code listed below. You will hear an English language message or a series of prompt tones.
2. Dial the Helpline number listed next to the Access Number you dialled. (Do not press "0" or "1" before entering the number.)
3. After dealing, you will hear a message in that country's official language.
4. You will hear a series of language options to choose from.
5. After you select a language, you will hear a longer message in your selected language. After the message you will be put on hold. Do not hang up; the system is locating an interpreter/interview specialist, who will listen to your concern.

Country	AT&T Direct Access Code(s)	Helpline Number
Austria	0-800-200-288	800-380-5962
Belarus	8^800-101 ^ indicates a second dealing tone. Dial 8, wait for second dial tone, and then dial the rest of the numbers.	800-387-0316
Bulgaria	00-800-0010	800-381-6402

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Georgia	Reverse Charge Calls/Collect Calls: 503-726-2432 or Integrity Web Line to report online	
Ireland	Ireland (UIFN): 00-800-222-55288 Ireland (Northern): 0-800-89-0011 Ireland: 1-800-550-000	866-334-9336
Italy	800-172-444	800-481-4352
Kazakhstan	8^800-121-4321 ^ indicates a second dealing tone. Dial 8, wait for second dial tone, and then dial the rest of the numbers.	866-337-7762
Latvia	8000-2288	800-381-6403
Lithuania	<i>Toll-free</i>	8 800 01417
Morocco	002-11-0011	800-376-5851
Portugal	800-800-128	866-340-4581
Romania	Romtelecom: 0808-03-4288	800-381-6404
Russia	Within Moscow and St. Petersburg: 363-2400 All Other Cities: 8^495-363-2400 or 8^812-363-2400 or 8^10-800-110-1011 ^ indicates a second dealing tone. Dial 8, wait for second dial tone, and then dial the rest of the numbers.	800-387-0316
Slovakia	0-800-000-101	800-381-6405
South Africa	0-800-99-0123	866-334-9336
Sweden	020-799-111	866-339-9707
Turkey	0811-288-0001	866-336-3890
Ukraine	0^00-11 ^ indicates a second dealing tone. Dial 0, wait for second dial tone, and then dial the rest of the numbers.	800-390-3612

Ethics and Compliance Weblne: <http://JDEcoffee.alertline.com> (old link: <http://demb.alertline.com>)

Email: Ethics.compliance@JDEcoffee.com

The Alertline is available 24/7 to all employees worldwide and allows you to inform the Company of alleged or known fraud, business conduct issues and compliance-related matters that may require investigation. The Alertline is committed to keeping your issues and identity confidential. If you would be more comfortable doing so, you may contact the Alertline anonymously. Your information will be shared only with those who have a need to know, such as those involved in answering your questions or investigating and correcting issues you raise. You can contact the Alertline through the above numbers or through the Weblne.

8. WILL MY IDENTITY BE KEPT CONFIDENTIAL?

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The Company will handle all reports respectfully and with discretion. Of course, certain individuals need to know of the report and the specifics of the allegation for effective investigation and follow-up. Also, there may be times when the Company has a legal obligation to inform third parties about reported (compliance) issues.

9. HOW WILL MY REPORTED CONCERN BE HANDLED?

The Company takes all reports seriously. The Risk & Assurance department investigates the facts to determine objectively what happened and decides how to best investigate and resolve the issues. The Company's Investigation Protocol identifies the basic principles for conducting investigations. Any investigation should be:

- Impartial
- Competent
- Honest and Fair
- Timely
- Thorough
- Confidential.

If requested, any employee that speaks up and makes a report may receive general information on the progress and closing of the investigation and its outcome, unless giving such feedback would be detrimental to the investigation.

All necessary precautions will be taken to ensure personal data is protected from unauthorized access and processing.

The Head Risk & Assurance, whether or not in consultation with other senior executives, including the Head of the Legal department will determine if further reporting to the Board of Directors or other parties is warranted.

10. WHAT IF I AM NOT SURE I WANT TO RAISE A COMPLIANCE CONCERN?

We realize that it can be hard to raise concerns. Generally, people don't do so for one of a couple reasons.

First, they may fear retaliation. Please be assured that the Company will not tolerate retaliation.

Another reason people don't raise concerns is that they fear nothing will happen. We can assure you that any time an employee raises a good faith concern about a potential issue, we will take appropriate action to investigate and respond. If we determine that misconduct occurred, the Company will take corrective action, including disciplinary action when appropriate, regardless of the rank or position of those persons involved.

11. WHAT ROLE DOES MANAGEMENT HAVE IN INVESTIGATIONS?

Neither management nor employees shall attempt to conduct individual investigations, interviews, interrogations or contact suspected individuals unless done in coordination with the Risk & Assurance department.

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12. HOW WILL I BE PROTECTED?

Any employee who reports a breach, which the employee believes, or may reasonably believe, to be true, will be given protection for such reporting. This protection means that the Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment. The Company does not tolerate any form of threat, retaliation or other action against an employee who has made or assisted in the making of a report of breach. Any such threat, retaliation or other action must immediately be reported to the Head of Risk & Assurance.

13. WHAT IF I BELIEVE THAT I MAY HAVE BEEN INVOLVED IN CONDUCT THAT VIOLATES THE LAW OR COMPANY POLICY?

As an employee of the Company, you are expected to know and comply with all applicable regulations and policies. In the event that you feel you may have violated a law or policy, it is always better to self-report than to be the subject of another person's allegations. While self-reporting a violation does not shield an employee from disciplinary or other corrective action, it is an important factor the Company will consider in deciding what action to take.

14. ARE THERE ANY EXCEPTIONS TO THIS POLICY?

The Company has the right to enforce established employment agreements, policies and/or the Code of Conduct against those employees making reports. Any adverse actions taken against an employee that speaks up for violation of these agreements, policies, or Code of Conduct are not considered retaliation as long as enforcement is consistent with respect to other employees who are not speaking up.

How can I learn more?

You also can visit the Central Policies Intranet Site to learn more about our Governance & Compliance framework and reporting mechanisms such as the Alertline.

You can find the Jacobs Douwe Egberts Code of Conduct at:
www.jacobsdouweegberts.com

Or you can email the Risk & Assurance department directly:
Ethics.Compliance@JDEcoffee.com

Document history

Version	Effective date	Changes with respect to previous version
1.0		New

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2.0		<p>Name of policy changed from "Whistleblower Policy" to "Speak Up Policy".</p> <p>Changes have been made to reflect the merge of the GRC department with Internal Audit, now named Risk & Assurance department.</p> <p>Changes have been made to incorporate Mondelez's "Speaking Up and Investigation" policy, due to announced intentions of partnership with DEMB1753. The following additions were made:</p> <ul style="list-style-type: none"> • Number 1 - Why this policy? • Number 5 - Why should I raise a concern? • Number 6 - What does the Company expect of me? • Number 8 - What if I report something to my supervisor and I am told to "keep quiet" about it? • Number 9 - What should I do if an employee comes to me to report possible non-compliance? • Number 10 - How to contact the Helpline? • Number 13 - What if I am not sure I want to raise a compliance concern? • Number 16 - What if I believe that I may have been involved in conduct that violates the law or company policy? <p>Changes have been made to:</p> <ul style="list-style-type: none"> • Number 3 - Who must follow this policy? • Number 4 - What is the Company's policy on retaliation? • Number 11 - Will my identity be kept confidential? • Number 12 - How will my report be handled? <p>The following were removed as separate paragraphs:</p> <ul style="list-style-type: none"> • Can I make an anonymous allegation? <p>What happens if I make a false allegation?</p>
2.1	Nov 10 2014	<ul style="list-style-type: none"> • Sentence added in par. 4: In case this relates to your Reporting Manager, contact your local compliance officer (ask you contact person at HR who your local compliance officer is) • Sentence added in par. 6: In case you are the highest in position in your OpCo or country, you should always contact the Company Compliance Officer (email to ethics.compliance@demb.com) or use the Alert line
2.2	Jul 06 2015	<ul style="list-style-type: none"> • Rebranding policy from DEMB to JDE • Adding new phone numbers for new JDE countries in section 7 How to contact the Alertline