



JACOBS DOUWE EGBERTS

## Speak up Policy

**Category:** Policy

**Global Responsible:** Global  
Compliance Officer

**Global Accountable:** CFO

**Version:** 3.2

**Classification:** Public

**Local Responsible:** Local Compliance Officer

**Local Accountable:** General Manager

**Effective date:** 01/07/2014

### **Purpose**

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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**

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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 Internal Audit department manages a process of looking into allegations of fraud and other improper conduct.

### **Policy**

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#### **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 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
- (b) Use of fictitious vendors or kickbacks

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- (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 approach and place a priority on completing investigations in a timely, effective, and efficient manner.

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## 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](mailto: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](mailto: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](mailto:ethics.compliance@JDEcoffee.com)) or to the Alertline. 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@JDEcoffee.com](mailto:ethics.compliance@JDEcoffee.com)) or use the Alertline, see below.

## **7. WILL MY IDENTITY BE KEPT CONFIDENTIAL?**

If the reporter (the person that initially brings up the information) wants to remain anonymous, the system will allow for that by not tracking any source. The reporter will be given a unique code by the system for follow-up purposes; with this code the reporter can verify any follow-up by the Company. 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.

## **8. HOW WILL MY REPORTED CONCERN BE HANDLED?**

The Company takes all reports seriously. The Internal Audit department investigates the facts to determine objectively what happened and decides how to best investigate and resolve the issues. The Company's investigation approach 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 Global Chief Compliance Officer (GCCO) together with the Director of Internal Audit whether or not in consultation with other senior executives, will determine if further reporting to the Global Compliance Council is warranted.

Members of the Global Compliance Council are the General Counsel, the VP HR, the CFO, the Global Finance Controls Director, the Director of Internal Audit and the GCCO (chair).

The Global Compliance Council will determine whether further reporting to the Board of Directors or other parties is warranted.

Further details of the JDE investigation approach can be found in Annex 1 to this policy.

## **9. 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.

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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.

## **10. 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 Internal Audit department.

## **11. 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 Internal Audit.

## **12. 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.

## **13. 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?**

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

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You can find the Jacobs Douwe Egberts Code of Conduct at:

[www.jacobsdouweegberts.com](http://www.jacobsdouweegberts.com)

Or you can email the Compliance and the Internal Audit department directly:

[Ethics.Compliance@JDEcoffee.com](mailto:Ethics.Compliance@JDEcoffee.com)

## 14. REPORTING

The Local Compliance Councils, chaired by the Local Compliance Officer will regularly (at least once a year) issue an overview of the reports received and outcomes to the GCCO.

The GCCO will regularly (at least once a year) issue an overview of all local and global reports received to the Audit Committee of the Board and Global Compliance Council.

## 15. HOW TO CONTACT THE ALERTLINE?

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 below numbers.

Country	Access Code	Freephone/LCR
<b>Australia</b>		<b>61283113030</b>
<b>Austria</b>		<b>0800 281700</b>
<b>Belarus</b>		<b>882000 730028</b>
<b>Belgium</b>		<b>003224010546</b>
<b>Brazil</b>	<b>52262</b>	<b>552135008987</b>
<b>Bulgaria</b>		<b>00800 110 44 74</b>

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<b>China</b>	<b>52262</b>	<b>4001 204952</b>
<b>Czech Republic</b>		<b>+420228885126</b>
<b>Denmark</b>		<b>4536927633</b>
<b>France</b>	<b>52262</b>	<b>33170770423</b>
<b>Georgia</b>		<b>+995706777955</b>
<b>Germany</b>	<b>52262</b>	<b>0800 180 4007</b>
<b>Greece</b>		<b>+302111984823</b>
<b>Hungary</b>		<b>06800 14863</b>
<b>Ireland</b>		<b>0035316950742</b>
<b>Italy</b>		<b>00390687503657</b>
<b>Kazakhstan</b>		<b>87172696063</b>
<b>Latvia</b>		<b>+37166164320</b>
<b>Lithuania</b>		<b>+37052140795</b>
<b>Malaysia</b>	<b>52262</b>	<b>60392122180</b>
<b>Mexico</b>	<b>52262</b>	<b>525541611449</b>
<b>Morocco</b>		<b>212520485043</b>
<b>Netherlands</b>		<b>0031207036452</b>
<b>New Zealand</b>		<b>+6498874609</b>
<b>Norway</b>	<b>52262</b>	<b>2193 9710</b>
<b>Poland</b>		<b>+48128812711</b>
<b>Portugal</b>		<b>800 880 374</b>
<b>Romania</b>		<b>08008 94440</b>
<b>Russia</b>	<b>52262</b>	<b>+74993504513</b>
<b>Singapore</b>	<b>52262</b>	<b>6531631423</b>

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<b>Slovakia</b>		<b>421233056807</b>
<b>South Africa</b>		<b>0800 990520</b>
<b>Spain</b>		<b>4938004964</b>
<b>Sweden</b>		<b>46850336415</b>
<b>Switzerland</b>		<b>0225801730</b>
<b>Thailand</b>		<b>027873679</b>
<b>Turkey</b>		<b>902129001615</b>
<b>UK</b>		<b>0800 374199</b>
<b>Ukraine</b>	<b>52262</b>	<b>+44 1249 661808</b>
<b>United States</b>		<b>1877 533 5310</b>
<b>Zambia</b>		<b>+44 1249 661808</b>

**If your country is not listed above, please call:**

**+44 1249 661808** or at one of the following freephone numbers:

<http://www.expolink.co.uk/whistleblowing-hotline/PDF/International-Freephone-listing.pdf>

**You may contact us any time at:**

Reporting tool: <https://wrs.expolink.co.uk/JDE>

Email: [Ethics.compliance@JDEcoffee.com](mailto:Ethics.compliance@JDEcoffee.com)

Company website: [www.jacobsdouweegberts.com](http://www.jacobsdouweegberts.com)

Local Compliance Officers contact list can be found at our JDE Compliance

Framework site: <https://coffeeandtea.sharepoint.com/sites/csi1/RA-Community/Pages/About.aspx>

## Document history

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<b>Version</b>	<b>Effective date</b>	<b>Changes with respect to previous version</b>
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1.0		New
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 &amp; Assurance department (later renamed into Internal Audit)</p> <p>Changes have been made to incorporate Mondelez's "Speaking Up and Investigation" policy, due to announced intentions of partnership with DEMB1753.</p> <p>The following additions were made:</p> <ul style="list-style-type: none"> <li>• Number 1 - Why this policy?</li> <li>• Number 5 - Why should I raise a concern?</li> <li>• Number 6 - What does the Company expect of me?</li> <li>• Number 8 - What if I report something to my supervisor and I am told to "keep quiet" about it?</li> <li>• Number 9 - What should I do if an employee comes to me to report possible non-compliance?</li> <li>• Number 10 - How to contact the Helpline?</li> <li>• Number 13 - What if I am not sure I want to raise a compliance concern?</li> <li>• Number 16 - What if I believe that I may have been involved in conduct that violates the law or company policy?</li> </ul> <p>Changes have been made to:</p> <ul style="list-style-type: none"> <li>• Number 3 - Who must follow this policy?</li> <li>• Number 4 - What is the Company's policy on retaliation?</li> <li>• Number 11 - Will my identity be kept confidential?</li> <li>• Number 12 - How will my report be handled?</li> </ul> <p>The following were removed as separate paragraphs:</p> <ul style="list-style-type: none"> <li>• Can I make an anonymous allegation?</li> </ul> <p>What happens if I make a false allegation?</p>
2.1	Nov 10 2014	<ul style="list-style-type: none"> <li>• 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)</li> <li>• 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 <a href="mailto:ethics.compliance@demb.com">ethics.compliance@demb.com</a>) or use the Alert line</li> </ul>
2.2	Jul 06 2015	<ul style="list-style-type: none"> <li>• Rebranding policy from DEMB to JDE</li> <li>• Adding new phone numbers for new JDE countries in section 7 How to contact the Alertline</li> </ul>
2.3	Dec 18 2015	<ul style="list-style-type: none"> <li>• Changed Risk &amp; Assurance into Internal Audit</li> <li>• Added a clarification sentence in par. 7 on anonymous reports.</li> </ul>

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2.4	Feb 5 2016	<ul style="list-style-type: none"><li>Alertline numbers updated</li></ul>
2.5	Aug 29 2016	<ul style="list-style-type: none"><li>Alertline numbers updated</li></ul>
3.0	March 2017	<ul style="list-style-type: none"><li>Investigation process clarified</li></ul>
3.1	April 2017	<ul style="list-style-type: none"><li>Reporting process clarified</li></ul>
3.2	June 2018	<ul style="list-style-type: none"><li>New Alertline numbers and website</li></ul>

## Appendix 1

### JDE Investigation Approach

- In most cases the Director of Internal Audit or Global Chief Compliance Officer will appoint, within 5 days after report receipt, the Local Compliance Officer and further, appropriate other functions as investigation team members to lead the investigation.
- The associate reporting the suspected misconduct receives an update on the status of the investigation latest within 4 weeks after reporting.
- The investigation team will draw up and align their investigation plan with the Director of Internal Audit and the GCCO.
- Investigation teams shall aim to conclude investigations and issue final reports to the Director of Internal Audit and GCCO within 60 days.
- All personal data acquired during an investigation will be subject to data protection regulations.
- If the investigation team has any doubt on privacy concerns, it shall liaise with the Privacy Officer or the GCCO before applying a certain investigation method.
- The investigation shall be conducted in impartial, competent, honest, fair, timely, thorough and confidential manner.
- The investigation is focused on fact-finding about violation of JDE policies or applicable laws.
- The investigation team shall use such methods as appropriate, proportional and relevant to the investigation considering the severity, difficulty and available facts of the suspected breaches.
- If the investigation team has any doubt whether the use of a specific investigation method is appropriate, proportional and relevant, they shall liaise with the GCCO or Director of Internal Audit before applying.
- During investigation interviews the investigation team shall disclose only such information to the interviewee as necessary to conduct the interview.
- The name of the reporting associate shall not be disclosed.
- The information shall be provided to the interviewee in such a manner as to safeguard as much as possible the confidentiality of the identity of the reporting associate.
- The investigation team will ensure compliance with the principle of "fair hearing", eg provide the person accused with sufficient opportunity to provide their view on the allegation.

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- The fact of an investigation as such and all information relating to an investigation shall be kept confidential and be confined to those persons who have a need to know such information.
- The investigation team will issue a final report including facts, evidence and recommended actions to the Director of Internal Audit and the GCCO.
- The Director of Internal Audit and the GCCO will decide whether to further report the issue to the Global Compliance Council.
- The investigation team shall inform the person accused of the investigation results as soon as the investigation has been completed.
- The investigation team shall inform the reporting associate about the closure and any conclusions of the investigation to the extent possible. In case of anonymous report, the report will be done in the online alertline tool, from which the anonymous reporter can have access through a pincode. As certain remedial actions may involve other associates, the investigation team may only state that appropriate action has been taken.
- All investigators shall return any information in their possession to the Local Compliance Officer.
- The Local Compliance Officer shall immediately delete all personal data on cases that have been found to be unsubstantiated.