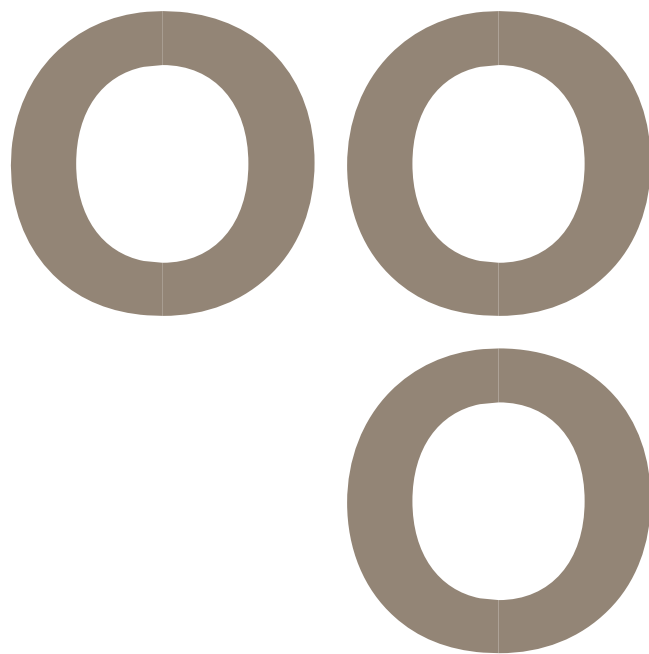

Rules of Complaints Procedure | Whistle-blowing System



1. Introduction

Foreword

The Bell Food Group and all its employees are bound by the applicable laws, regulations and internal guidelines.

Compliance with these requirements must be ensured at all times and under all circumstances. Our Code of Conduct and the generally recognised ethical and moral values form a binding basis for all employees and business partners along all supply chains.

The Bell Food Group does not tolerate any unlawful or unethical behaviour. The Bell Food Group therefore takes appropriate and effective measures to identify the corresponding, not tolerated behaviour. The Bell Food Group's Reporting Office plays a central role in this process. Whistleblowers can report breaches, risks and other issues. These Rules of Procedure explain the process for submitting and processing incoming notifications. The Rules of Procedure set out how the Reporting Office can be contacted, who is responsible for the Reporting Office, what the specific procedure is once a complaint has been received and what measures are taken to protect whistleblowers. The aim of the Reporting Office is to make it easy and safe for whistleblowers to make contact. This allows potential illegal or unethical issues in the Bell Food Group and its supply chain to be identified at an early stage and, if necessary, prevented and to minimise and eliminate any violations that have occurred.

The Bell Food Group encourages its employees, customers, suppliers, business partners and other persons to use it to report any suspected or actual breaches. We can only correct a misconduct if whistleblowers recognise it and speak to us.

2. What is the purpose of the Reporting Office?

The purpose of the Reporting Office is to receive the relevant complaints or notifications by persons or groups of persons against the Bell Food Group. This creates the opportunity to draw attention to any breaches of laws or unethical practices (early warning system). The Reporting Office serves, in particular, to receive reports on the following topics:

- suspicions of breaches by employees of the applicable laws in the country concerned as well as the regulations specified in the local/European whistleblower protection laws or internal company regulations (especially breaches of the principles of conduct set out in the Code of Conduct);
- possible, actual or imminent breaches of human rights and environmental obligations that are attributable to the Bell Food Group or along its supply chains.
-

3. Who can submit complaints or notifications?

Every person has the opportunity to submit a report or complaint about potential maladministration in the company and along the supply chain. This can also be done on behalf of persons directly concerned, for example by trade unions or other employee representatives.

4. What can and should you report?

Types of breaches

The complaints procedure offers the opportunity to report notifications of unethical behaviour, possible breaches of laws and/or regulations, including human rights or environmental risks or breaches within the company's own business area, as well as along the entire supply chain.

These may include, but are not limited to, the following topics and suspicions:

- violation of due diligence obligations along the supply chain (in particular in the area of child labour, in the procurement of minerals and metals from high-risk areas, human rights in general, corruption, violations of environmental protection laws or environmental regulations, etc.);
- active or passive bribery (e.g. the acceptance or granting of undue gifts/invitations);
- undisclosed conflicts of interest;
- breaches of competition law (e.g. price fixing, exchange of sensitive information, agreements with competitors);
- property offences (fraud/theft/embezzlement/mismanagement, etc.);
- violation of the data protection or IT security directives;
- product safety breaches/deficiencies;
- bullying, sexual harassment, discrimination, breaches of personal integrity.

5. How can complaints or notifications be reported?

Content of a report

In order to be able to process and investigate a report appropriately, it is necessary that it is as detailed and specific as possible. The notification should indicate "Who? What? When? How? Where?". The following information will help to ensure that the report is processed quickly:

- Nature of the reported breach and description of the observed/suspected misconduct
- Date, time and place
- Names of the persons involved and their functions
- Who could be responsible for the maladministration? Name of the person/department/position, name of the Bell Food Group company or name of the business partner or supplier in the further supply chain where the maladministration occurred
- Possible motivation of the acting person(s)
- Their relationship with the persons involved as well as their mutual relationship with each other
- Information on how knowledge of the possible misconduct was obtained
- Possible witnesses and relevant evidence/documents
- What would the complainant do to solve the problem? (suggestion, optional)
- Information as to whether the Bell Food Group should handle the complaint in a confidential or transparent manner
- Other information that the person submitting the report believes could be helpful in understanding the facts of the case and its further investigation.

The notification of a breach can also be made anonymously (see below).

Reporting channels

Various channels of the whistleblower system are available for submitting complaints and notifications. Confidential handling of the reports is guaranteed at all times. The reporting platform makes it possible to set up a mailbox through which the whistleblower can communicate with the Bell Food Group and its companies while keeping their identity confidential. We do not charge any fees for the submission of the notification and processing by the Bell Food Group.

- Web platform: Information in your national language can be found at www.bellfoodgroup.com/whistle-blow. The reporting platform makes it possible to set up a mailbox through which the whistleblower can communicate with the Bell Food Group while keeping their identity confidential
- By mail: Bell Food Group AG, Internal Audit and Compliance, Elsässerstrasse 174, 4056 Basel, Switzerland
- Email: info-compliance@bellfoodgroup.com.
- In person (appointment required)
- Over the phone: Head of Internal Audit and Compliance, +41 58 326 2754

Further country-specific channels can be found at www.bellfoodgroup.com/whistle-blow.

All complaints and notifications are processed by the Bell Food Group according to the same procedure, regardless of how they are received.

6. Are anonymous complaints and reports possible?

The electronic whistleblowing system (web platform) offers the whistleblower the opportunity to submit complaints and reports anonymously. The Bell Food Group emphasises an open corporate culture. We recommend that complaints and reports are submitted with a name indicated on them. In most cases, this simplifies the investigation and speeds up the definition of remedial measures.

If anonymous reporting is required, contact is made via the web platform through an external service provider. The reports are processed via the external servers of the service provider so that they cannot be traced. However, if required by law, there is an obligation to disclose data to government authorities. Under certain circumstances, it may be necessary to inform other persons of the complaint or report as part of the investigation or the definition of remedial measures. This entails the risk of drawing conclusions about the identity of the whistleblower.

7. Who processes the complaints and notifications?

Notifications are processed by a dedicated Reporting Office in the Internal Audit and Compliance department. That department must act impartially and is not bound by any instructions. In addition, the employees entrusted with this position must maintain confidentiality, must be appropriately trained and have sufficient time resources.

If necessary, other (internal) departments that are required to respond to the notification will be consulted by the Reporting Office. In such a case, the notification shall be forwarded anonymously. If the facts of the case are such that it does not appear possible to process the notification anonymously outside the aforementioned complaints office, we will contact the whistleblower separately in order to find an acceptable solution.

8. How does the reporting process work at the Reporting Office?

Basic information on the procedure

We take every report seriously, examine it and follow it up consistently. The Bell Food Group strives to process reports promptly and as quickly and efficiently as possible. All cases are handled fairly and impartially and without prejudice towards whistleblowers, possible accused persons or witnesses. It goes without saying that consideration is given to all persons involved and the applicable laws and principles are observed.

Procedure by the Bell Food Group

- Upon receipt of a complaint or a notification, the whistleblower shall be immediately notified of the receipt. The confirmation of receipt shall be issued within seven days.
- There will be no confirmation of receipt if there is no possibility of contacting the whistleblower (e.g. if the report is made anonymously by mail).
- The Bell Food Group will remain in contact with the whistleblower throughout the procedure, provided this is desired and a contact option is available.
- The complaint or notification received is initially examined by the Reporting Office. The examination will also determine which company or business partner is affected by the report.
- The next step is to clarify the facts of the case, which is generally finalised within three months. If, in the course of clarifying the facts, it becomes apparent that unlawful or unethical behaviour is imminent or has already taken place, remedial measures will be implemented immediately.

Follow-up measures and feedback to the whistleblower

- A proposal for further action is drawn up on the basis of the findings and clarification of the facts.
- The employees of the Reporting Office supervise the implementation of the remedial measure.
- Contact with the whistleblower will be maintained wherever possible. During the investigation, the whistleblower is informed about the progress in accordance with the applicable laws. After the conclusion of the investigation, the whistleblower will be informed of the results.

- Due to the necessary confidentiality, privacy and legal rights of the parties involved, it may not be possible to disclose all details of the investigation results or measures. In some cases, it is also possible that no investigations and changes can be disclosed to the public, as this depends on confidentiality, privacy protection and the relevant measures taken.

9. What are the consequences of a report for the whistleblower?

Whistleblower protection

The protection of whistleblowers against detrimental action or penalisation on the basis of the complaints or notifications submitted is an essential part of our reporting process. We guarantee the greatest possible protection for whistleblowers, the persons concerned and employees involved in the investigation. In the case of an anonymous notification, we will not take any measures to identify the whistleblowers unless the process of reporting complaints and notifications is used to abuse law.

The following section sets out the measures that serve to protect whistleblowers.

- All complaints and notifications are only processed by a small group of selected and specially trained employees.
- Information is only passed on as far as absolutely necessary and only to persons who are essential for the investigation or finding a solution.
- All information, such as personal data and other information that allows conclusions to be drawn about the identity of the whistleblower, will be treated with confidentiality. This also applies after the proceedings have been closed.
- Internal company documentation is only kept for as long as legally required and then destroyed.

In individual cases, the disclosure of identity is essential in order to be able to initiate the corresponding proceedings against the acting persons. However, whistleblowers always have the option of deciding for themselves whether their identity should be disclosed. If they decide to remain anonymous, there is a risk that proceedings before courts or authorities cannot be initiated.

If our reporting system is misused, for example in the case of deliberately false accusations, the protection of anonymity no longer applies. In this case, the Bell Food Group also reserves the right to take legal action against the whistleblower.

If whistleblowers themselves are involved in unethical or unlawful behaviour and report themselves, this will be taken into account appropriately in the investigation of the facts and any sanctions. If the conduct is subject to criminal law, the whistleblower cannot always be protected from possible negative repercussions.

Prohibition of detrimental action

The Bell Food Group does not tolerate any detrimental action against whistleblowers and is committed to protecting whistleblowers in accordance with the applicable laws. The Bell Food Group will take appropriate measures to protect against discrimination or penalisation on the basis of a complaint, depending on the circumstances of the case.

This applies, in particular, to the following retaliation measures in connection with a notification made:

- threat or announcement of termination of the employment contract;
- harassment, intimidation, bullying;
- negative effects on the employment relationship, such as discrimination or threats of disadvantages;
- negative assessment of performances without any verifiable basis.

10. What else is important

Fairness and honesty

The Reporting Office principle of the Bell Food Group is based on fairness and honesty. Reports must always be based on honest intentions. Malicious reports will not be tolerated. Knowingly making a false report can result in disciplinary measures, for example. Whistleblowers are not protected in this respect.

The applicable laws, including data protection laws, and internal company regulations are complied with during investigations.

Benefit of the doubt

The investigations are conducted neutrally and objectively in compliance with the benefit of the doubt principle. Both the incriminating and exonerating evidence will be investigated.

Respect and culture of trust

At the Bell Food Group, we live in an open culture of discussion. We expect all employees to treat each other with respect and trust. This allows us to discuss misconducts in an open and constructive dialogue. The Bell Food Group promotes a corporate culture that encourages people to report legitimate concerns.

The Bell Food Group generally recommends using the regular reporting channels for internal whistleblowers (managers, HR in the case of personnel-related breaches).

It is strictly forbidden for employees or third parties to investigate the matter independently.

In addition to the provisions laid down in this Policy, local policies and laws must be observed.

Contact:

Michael Gloor · Head of Internal Audit and Compliance
Bell Food Group AG · Elsässerstrasse 174 · 4056 Basel · Switzerland
T: + 41 58 326 3030 · F: +41 58 326 2100

info-compliance@bellfoodgroup.com

www.bellfoodgroup.com/whistle-blow