



Babilou
Family_{NL}

Whistleblower Procedure

Reporting Procedure

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FOREWORD

Under the European legislation, the Babilou Family Group is required to implement a procedure for receiving and handling Whistleblower reports. Such reports are related to serious incidents, violations of the Babilou Family Nederland Anti-corruption Code, the Babilou Family Nederland Ethical Charter, and/or violations of human rights and fundamental freedoms, personal health, protection and safety of personal data, and the environment.

The Babilou Family Group has set up a whistleblowing portal and whistleblower procedure to receive and handle reports in compliance with applicable legislation. The whistleblowing portal and procedure allow everyone to play an active role in risk prevention.

The whistleblower procedure is accessible to:

- all employees of the Babilou Family Group (internal or external, permanent, temporary or occasional); and
- third parties,

and gives the opportunity to report abuses by Babilou Family Nederland and/or Babilou Family Group, in relation to its activities as well as those of its suppliers and subcontractors.

The Babilou Family Group and Babilou Family Nederland have taken all necessary steps to ensure that the identity of the whistleblowers is kept confidential and that personal data and information transmitted in this context are protected.

This whistleblower procedure is founded on the principles of good faith, loyalty, and respect for the right to defence. Any deviation from this whistleblower procedure must be submitted to and approved by the Chief Compliance Officer of the Babilou Family Group in advance.

The whistleblower procedure has been submitted for approval to the joint works council of Babilou Family Nederland in accordance with legal requirements.

1

General Principles

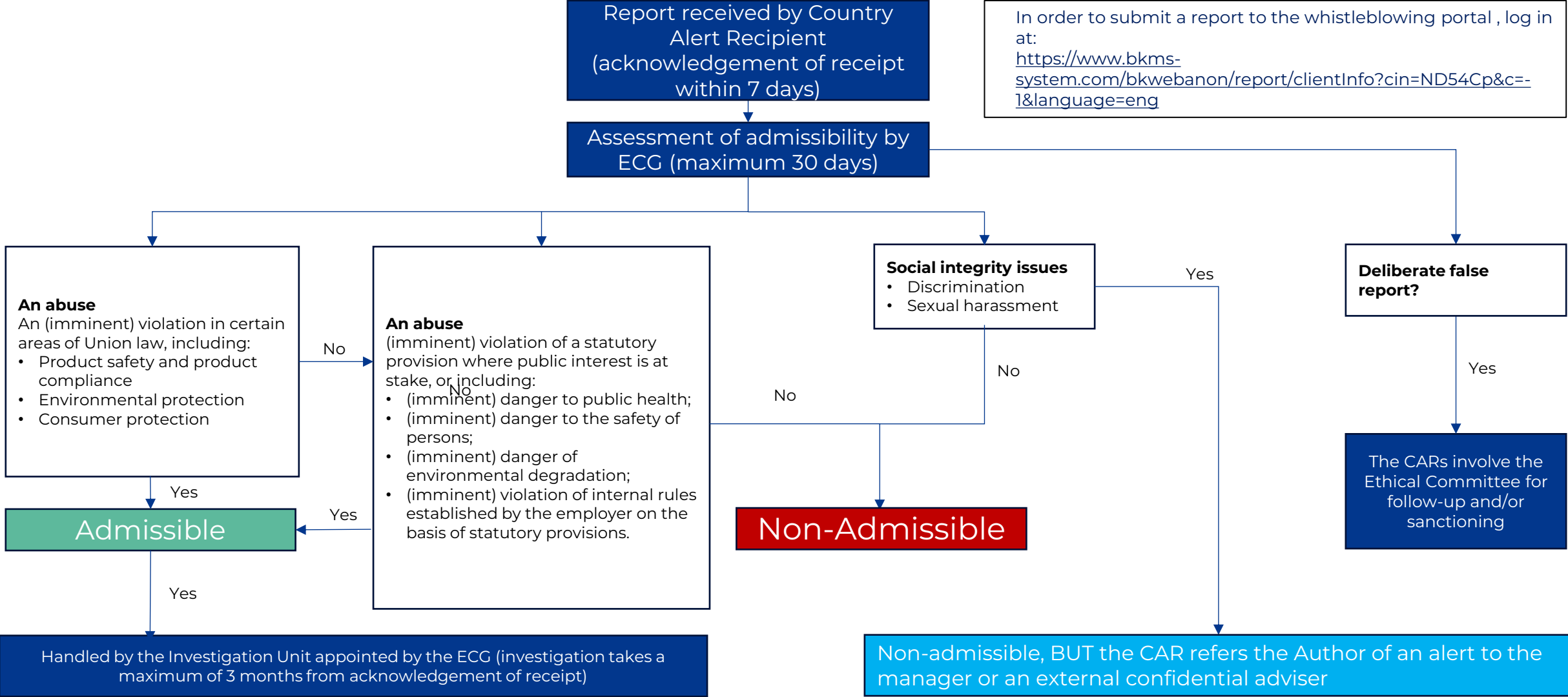


Part 1 – General Principles: The Persons Involved in the Whistleblower Procedure

| Persons Involved | Features |
|--------------------------------------|---|
| Person Involved | The person who is the subject of the report and/or is involved in the whistleblower procedure is presumed innocent and his or her identity will be kept confidential for the duration of the investigation. |
| CAR Leader | The CAR Leader is one of the CARs leading the Investigation Unit. |
| Country Alert Recipient (CAR) | Persons who have been notified at a local level as part of the whistleblower procedure. |
| Ethical Committee Group (ECG) | The ECG is responsible for analysing the admissibility of reports and approving the decisions of the CARs. The ECG consists of a limited number of members: <ul style="list-style-type: none"> · The Group Vice President of Education, Quality, and CSR; · The Group Head of Legal & Compliance; and · The Group Head of Quality. |
| Whistleblower | The Author of an alert who had reasonable grounds to believe that the information about (suspected) abuse was correct and the reported information is covered by the Whistleblowers Protection Act (Dutch: Wet bescherming klokkenluiders (Wbk)). A legal person filing a report is not a Whistleblower. Whistleblowers (and the officials, those assisting the Author of an alert, and third parties involved (e.g., family members, friends)) have legal protection and their identity is subject to strict confidentiality. |
| Author of an alert | A natural person who, in the context of his or her work-related activities, reports or discloses a suspected abuse. This can thus be - without exception - all employees of the Babilou Family, all of whom have access to the whistleblowing portal (including permanent and temporary staff, self-employed persons, interns, trainees, and service providers). Persons Reporting can thus also include, besides employees or civil servants, self-employed persons, volunteers, applicants, contractors, shareholders, or directors. <u>Note that</u> the Author of an alert only becomes a Whistleblower if he or she meets the conditions for whistleblower status. A legal entity has no special protection when filing a report. |
| Investigation Unit | The Investigation Unit is responsible for the investigation of reports. A limited number of members are appointed by the CAR and approved by the ECG. If necessary, additional expertise can be brought in. |
| Process Owner | Ensures the operational integrity of the whistleblower process and uploads evidence to the whistleblowing portal. |



Part 1 - General Principles: Conduct and handling of a report



Part 1 – General Principles: What is an abuse?

- Any **abuse** such as:
 - a **violation** or a **risk of violation** of **European Union law**;
 - a **serious** and **obvious violation** of **Dutch law** or implementing regulations;
 - an **act** or **omission** where **the public interest is at stake** in:
 - 1°. Violation or risk of violation of a statutory provision (or internal rules of the employer arising from a statutory provision), or;
 - 2°. Danger to:
 - public health;
 - safety of persons;
 - environmental degradation;
 - proper functioning of a public service or enterprise as a result of an inappropriate act or omission.
- Any **behaviour or situation that** is contrary to the **Anti-Corruption Code** or the **Ethical Charter** of Babilou Family,
- any risk of actual or **potential negative consequences in connection with the activities or business relationships of Babilou Family, under the applicable laws and regulations.**

Exclusion: Facts, information and documents covered by the professional secrecy of doctors, lawyers or members of defence are excluded from the Babilou Family whistleblower procedure.

The range of abuses that can be reported is broad. As an illustration there are some **examples** below:

- In the economic and financial field
 - Fraud, theft, deception, misuse of company assets,
 - Money laundering, tax fraud, insider trading,
 - Abuse of a dominant position,
 - Non-compliance with the Anti-Corruption Code: corruption, influence, violation of the rules on gifts and invitations.
- In the field of health, environment, safety and personal protection:
 - Serious violations of personal data protection: large-scale data leak
 - Serious violations of human rights and protection: discrimination, moral or physical harassment, forced labour, violation of trade union freedom.
 - Serious environmental damage posing a major risk or causing serious damage: pollution.
 - Non-compliance with the Ethical Charter



Part 1 – General Principles: Who can use the whistleblowing portal ?



Employees of the Babilou Family

The whistleblowing portal is an additional tool that is not intended to replace any other existing channels for raising concerns about potential abuse (e.g., speaking to your manager, approaching external confidential persons or asking questions to the GGD (Joint Health Service) and/or any other public authorities). The use of the whistleblowing portal remains optional.

Before a fact gives rise to a whistleblower report, we hope that this fact will first be brought to the attention of the direct or indirect manager, the management team or the board, unless they are all involved in the disruptive behaviour or incriminating facts.

If an employee contacts the manager, it is the manager's role to provide guidance and advice. He or she must inform the employee that he or she can contact the ECG through the whistleblower procedure, if he or she believes that the facts fall within the scope of this procedure.

The whistleblower procedure provides good protection for Whistleblowers, particularly the confidentiality of the exchanges with the ECG.

Third parties

The whistleblowing portal is open to third parties (natural persons and legal persons) to give scope to their vigilance.



Part 1 – General Principles: Status of the Whistleblower

The Author of an alert who meets the following conditions is entitled to the **status of Whistleblower**:

- The Author of an alert is a **person**, regardless of the nature of the relationship with the Babilou Family Group (professional / non-professional);
- The Author of an alert has **personal knowledge of the reported facts**: reported facts by third parties cannot be the subject of a report within the meaning of this procedure;
- The Author of an alert acts **unselfishly**: i.e. acts in the collective interest and not because he or she derives a personal benefit from it;
- The Author of an alert acts **in good faith**: the reported facts must be described factually and without malicious intent. This implies that the Author of an alert can establish or provide information that is formulated as objectively as possible. The information must be directly related to the scope of the whistleblowing portal and strictly necessary to verify the alleged facts. They must be formulated in such a way that the suspected nature of the facts reported becomes clear; and
- The Author of an alert reports an **abuse** as defined above.

Under the conditions described above, Whistleblowers have legal protection, subject to the following conditions

Guaranteed confidentiality

To the extent permitted by law, the whistleblowing portal guarantees strict confidentiality of the identity of the Whistleblower, the persons involved, and the information collected, during all stages of the report handling.

This means that:

- The content of online reports is encrypted and secured with a password.
- All exchanges between the Whistleblower and the ECG, the CAR, and the Investigation Unit by means of the secure whistleblowing portal are confidential.
- Reports and the associated investigations and documents on reports are treated with strict confidentiality.
- A limited number of people (the members of the ECG, CAR, and the Investigation Unit) handle reports and everyone is bound by strict confidentiality obligations.
- If applicable: the experts designated for the investigation are contractually obliged to safeguard the confidentiality of the data related to the report and to delete this data at the end of their investigation.
- The information required to identify the Whistleblower:
 - Must never be disclosed to the person or persons involved in the report, not even if they exercise their right of access under the data protection regulation.
 - May only be disclosed with the prior consent of the Whistleblower, except to judicial authorities.



Part 1 – General Principles: Protection of the Whistleblower

| | |
|---|--|
|  | <p>Prohibition of detrimental action</p> <ul style="list-style-type: none"> • Of Persons Reporting (in addition to employees and officials, also including self-employed persons, volunteers, interns, applicants, contractors, shareholders, directors, and suppliers), those assisting Persons Reporting and third parties involved • During and after a report has been handled or disclosed • Of a suspected abuse or violation of European Union law |
|  | <p>Indemnity in legal proceedings</p> <p>To the extent possible and permitted by law, the information identifying the Whistleblower is confidential and must not be disclosed under penalty of criminal prosecution. Any person attempting to prevent the Whistleblower from filing a report may be penalised for obstructing the transfer of a report. In cases where the Whistleblower has shared confidential information, the Whistleblower cannot be held liable for this violation if the following conditions are simultaneously complied with:</p> <ul style="list-style-type: none"> • The disclosure of information is necessary and proportionate in order to safeguard the interests at stake; • The report complies with this whistleblower procedure and falls within the scope of the Whistleblower Protection Act; and • The Author of the alert meets the conditions for the status of the Whistleblower. |
|  | <p>Employment protection</p> <p>In accordance with the law, Babilou Family guarantees that no disciplinary measures or legal actions will be taken against Whistleblowers in connection with a report filed under the applicable conditions.</p> <p>Whistleblowers are thus protected against any direct or indirect discriminatory measure, particularly relating to remuneration or career development, or against any disciplinary sanction or retaliation based on the fact that they have reported a whistleblowing incident, in accordance with this procedure.</p> |
|  | <p>Burden of proof on employer</p> <p>If Persons Reporting say that they have been disadvantaged by their employer because they filed a report, the burden of proof will then lie with the employer to demonstrate the contrary.</p> |
|  | <p>Direct external reporting is always possible</p> <p>It is initially preferred to file a report internally, but an Author of an alert can also file a direct external report, for example to the Whistleblowers Authority or another competent authority. An open and accessible organisational culture allows for abuse and violations to be resolved quickly, effectively, and without significant social or reputational damage.</p> |
|  | <p>Compliance with the GDPR</p> <p>Personal data is protected. As the whistleblowing portal implemented by Babilou Family is based on the processing of personal data, it is subject to data protection regulations (including the GDPR).</p> <p><u>Specific protection</u> of the Author of an alert's identity applies to all reports, including with employers and other competent authorities.</p> |



2

Filing a report



Part 2 – Filing a report: The whistleblowing portal

Access to the online whistleblowing portal

The protection of Whistleblowers is of fundamental importance to Babilou Family, which has opted for a secure whistleblowing portal to collect and manage all exchanges and information related to Whistleblowers.

This external whistleblowing portal is available:

- 7 days a week, 365 days a year,
- regardless of the country where the Author of an alert is located,
- in French, English, German, Spanish, Dutch, and Simplified Chinese.

It can be accessed from any device with internet connection (computer, tablet, smartphone).

Access is secured and the content is encrypted. The data is hosted on an external server that is disconnected from the Babilou Family Group's information systems.

In order to submit a report to the whistleblowing portal , log in at:

<https://www.bkms-system.com/bkwebanon/report/clientInfo?cin=ND54Cp&c=-1&language=eng>

This website is published both internally and externally.

Reporting a problem

Anyone can use the whistleblowing portal to report facts that are covered by the scope of this procedure.

The person filing the report must identify himself or herself by completing the online form. This identification provides several benefits:

- It effectively protects whistleblowers,
- ensures a better handling of the report by allowing contact with the author of the report/whistleblower for further information.

Anonymous reports can only be handled if the facts are serious and sufficiently detailed. The ECG treats such reports with particular care, especially when assessing their admissibility.

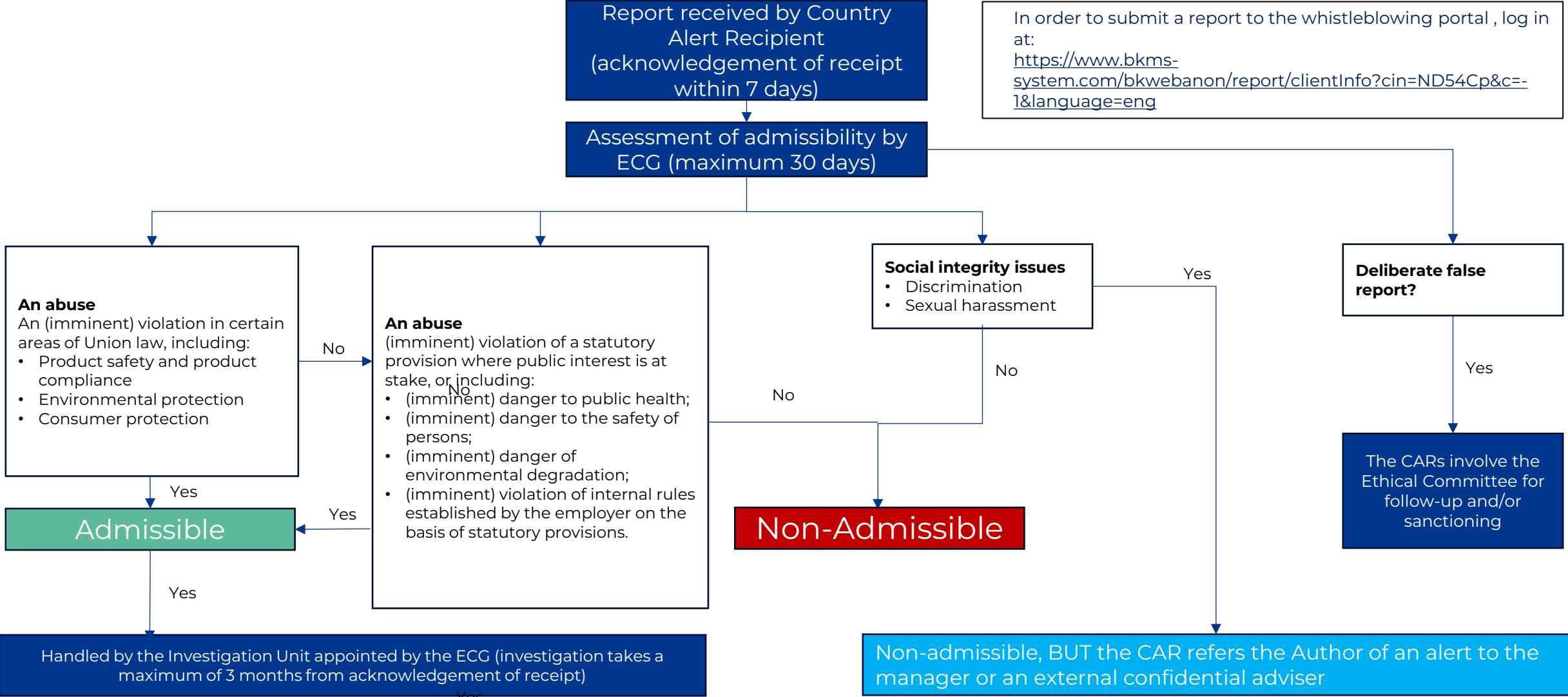
Users of the whistleblowing portal are therefore encouraged to identify themselves when they file a report, with the assurance that all identifying information will remain confidential.

The author of an alert must:

- Specify the facts to which the report relates, the information required to identify the situation and, if possible, the persons involved;
- Attach documents (if available);
- Confirm that the Author of an alert had read this whistleblower procedure before he or she filed the report; and
- Validate the report.



Part 2 – Filing a report: Conduct and handling of a report



In order to submit a report to the whistleblowing portal, log in at:
<https://www.bkms-system.com/bkwebanon/report/clientInfo?cin=ND54Cp&c=-1&language=eng>



Part 2 – Filing a report: A report has been submitted, what now?

Acknowledgement of receipt

As soon as the report has been submitted, the whistleblowing portal immediately generates a dated acknowledgement of receipt, so that:

- Babilou Family Nederland can send the Author of an alert an acknowledgement of receipt of the report to the whistleblowing portal ,
- Babilou Family Nederland can inform the Author of an alert of the expected duration of the investigation into the admissibility of the report (with a maximum period of 7 days),
- Babilou Family Nederland can provide the Author of an alert with the authentication details (username and password) required to log into the whistleblowing portal to follow up on the report. This allows the Author of an alert to:
 - Provide additional information about the report during the assessment if necessary,
 - be notified of any follow-up actions.

The acknowledgement of receipt is sent in the language used by the Author of the report.

User information for whistleblowing portal

Babilou Family Nederland's whistleblowing portal operates on the basis of automated processing of personal data.

Babilou Family Nederland implements special security measures to ensure that the identity of the Whistleblower is kept confidential, and the security of the data is safeguarded.

Only authorised persons (the ECG, CARs, the Investigation Unit and the Process Owner) have access to the Author of an alert's and the Whistleblower's personal data. They are responsible for collecting and managing the reports within Babilou Family Nederland.

The data will not be disclosed to the Person(s) Involved in the report under any circumstances, not even if he or she exercises his or her right to access his or her personal data.

The data collected by the whistleblowing portal may only be transferred to external experts who have been commissioned for the purpose of the investigation. They are bound by (contractual) confidentiality.

Individual Whistleblowers have the right to inspect, rectify and delete their data by contacting the ECG by means of the secure whistleblowing portal. They will handle the request in collaboration with the Compliance Officer.

Please note that the use of the whistleblowing portal is optional and not mandatory.



3

Handling a report



Part 3 – Handling a report: Analysis and assessment

Analysis of the admissibility of reports

All reports received are subject to a preliminary admissibility analysis, which checks whether:

- The report falls within the scope of this procedure; and
- All elements reported are factual and sufficiently detailed to be verified.

This analysis is carried out by the Ethics Committee, consisting of at least 2/5th of its members, who meet physically or digitally for this purpose.

The decision on admissibility is formalised in the whistleblowing portal for report management (EQS platform).

The Whistleblower is notified of this decision on admissibility by logging into the whistleblowing portal.

In all cases, Whistleblowers are notified of the admissibility of their report by means of the secure whistleblowing portal.

The **maximum** period for investigating the **admissibility** of a report is 30 days.

Assessment of admissibility:

- Non-admissible: are rejected and stored in anonymised form for evidential purposes in case of later legal proceedings for a period of 6 years,
- Admissible: are subject to appropriate investigation. They are then referred to as reports.



Part 3 – Handling a report: Rights and misuse

Rights of the person or persons involved in the report

Employees are, on a general basis (in addition to the information included in this whistleblower procedure), informed of the existence of the processing of personal data as part of the whistleblower procedure in the Anticorruption Code, which is part of the HR Handbook of Babilou Family Nederland (available to employees in the Knowledge Library on Workplace).

Legal persons do not have special protection under the Whistleblower Protection Act.

Misuse of the whistleblower procedure

The use of the whistleblower procedure requires everyone to take responsibility.

The Whistleblower must act in good faith, not make intentional false accusations, or have the sole intention of causing harm and gaining personal advantage.

Misuse of the whistleblower procedure or acting in bad faith exposes the perpetrator to disciplinary measures if he or she is an employee, as well as possible legal proceedings (defamation, slander, etc.). In the event of misuse, the Whistleblower will not have protection.

Example:

reporting allegations that the author knows to be false, in bad faith or abuse of rights



Part 3 - Handling the report: Persons involved and personal data

The persons involved in an admissible report are **informed** of the existence of a whistleblower procedure in which their **personal data** is processed (without sharing information about the Author of an alert).

Written information is provided by an appropriate means (post, email), stating:

- The entity responsible for processing the personal data (normally Babilou Family Group or one of the entities of Babilou Family Nederland);
- The purposes and legal basis for the processing (being an investigation regarding a whistleblower procedure);
- The registration of personal data about him or her, and more specifically the reported facts against him or her;
- The recipients of this information;
- The retention period of the personal data; and
- How the right to inspection, rectification, and deletion can be exercised.

The sharing of information **can be postponed if sharing the information seriously threatens to jeopardise the objectives of the processing.** Thus, the person is only informed after precautions have been taken to prevent the destruction of evidence relating to the reported facts and after the admissibility of the report has been established.

Information that can be used to identify the person involved in a report may, except to judicial authorities, only be disclosed when the facts have been established after investigation.

The person to whom a report relates has a right of inspection, rectification, and objection that can be exercised by contacting the Compliance Officer.

The person involved cannot, based on his or her right to inspection, obtain the Whistleblower's identity, data relating to third parties, or information collected during verification operations.



Part 3 - Handling the report: Founded/unfounded?

Handling a report

The investigation and the substantive handling of a report is directed by the ECG.

The ECG can designate the local CARs who are responsible for the facts and circumstances that may or may not lead to declaring a report founded or unfounded. In addition to the CARs themselves, the CARs will appoint a CAR Leader who is responsible for assembling the Investigation Unit for a report. Relevant departments (or persons from them) can participate in the Investigation Unit, depending on the nature of the report.

All necessary precautions are taken to preserve the evidence required for establishing the relevant facts and circumstances. The Process Owner is responsible for documenting the entire investigation procedure, including the collection of evidence, reports, documentation, and uploading them to the whistleblowing portal.

The Whistleblower can upload new information to the whistleblowing portal (with attachments) at any time and on his or her own initiative to further substantiate the report.

The CAR Leader or ECG can contact the Whistleblower by means of the whistleblowing portal to ask for additional information as part of the investigation.

Declaration that the report is founded or unfounded

A report on the investigation is prepared and presented to the CARs by the Investigation Unit. After the investigation, the CARs may decide to:

1. declare the case unfounded and dismiss it if the facts are not proven,
2. declare the case founded and refer it to the appropriate department if the facts are proven.

After analysing the case, the CAR Leader informs the ECG in writing of the final decision and its implementation as soon as possible and no later than within 60 days.

An implicit approval is given by the ECG within the no-objection period of 5 working days.

The **total processing takes 90 calendar days** from the moment of receipt of the acknowledgement of receipt. If this period is exceeded, the CAR Leader will keep the Author of an alert informed of the progress of the case by means of the secure whistleblowing portal.



Part 3 - Handling the report: Completion of the whistleblower procedure

Closing the report

The Author of an alert and the person involved in the report are notified of the closure of the whistleblower procedure and the decision made at the end of the investigation, regardless of the outcome.

- The Whistleblower is informed by means of the secure whistleblowing portal ,
- The Person Involved is appropriately informed by a member of the CAR Leader. If an employee is involved, the HR Business Partner will inform him or her in accordance with the existing HR procedures.



Part 3 - Handling the report: Retention periods

| Situation | Retention period |
|---|---|
| Report declared non-admissible | <ul style="list-style-type: none">• Anonymisation• Stored for 6 years in interim storage (limited access) |
| Report closed after investigation | <ul style="list-style-type: none">• Anonymisation (within 2 months after the investigation has been completed)• Stored for 6 years in interim storage (limited access) |
| Facts arising from the report that do not lead to disciplinary or legal proceedings | <ul style="list-style-type: none">• Anonymisation• Stored for 6 years in interim storage (limited access) |
| Facts arising from the report that lead to disciplinary or legal proceedings | <ul style="list-style-type: none">• Data retention until the procedure and appeal are completed• File anonymisation |



4

Escalation procedure



Part 4 – Escalation Procedure: Disclosure

To benefit from the protection offered by whistleblower status, the Whistleblower must adhere to the 3-stage procedure established by law:

First level: the report must be filed with the relevant organisation, in accordance with the whistleblower procedure described here;

Second level: if the report is not processed internally by Babilou Family Nederland within a reasonable time (i.e., within 3 months), the report will be forwarded to the competent judicial or administrative authorities or to the national contact point;

Third level: as a last resort, if the relevant authorities take no action, the report may be made public.



5

Emergency procedure



Part 5 – Emergency Procedure: Directly to the authorities

Only in case of serious and (immediate) imminent danger, or a risk of irreversible damage, Whistleblowers can directly and immediately contact the judicial or administrative authorities. For example, in the event of immediate danger or irreversible damage to nature, the environment, monuments, public health and/or public safety.

The Author of an alert can also file a report via the government reporting channel (depending on the type of abuse):

1. the Netherlands Authority for Consumers and Markets (in Dutch: Autoriteit Consument en Markt);
2. the Dutch Authority for the Financial Markets (in Dutch: Autoriteit Financiële Markten);
3. the Dutch data protection authority (in Dutch: Autoriteit Persoonsgegevens);
4. De Nederlandsche Bank N.V. (DNB);
5. the Authority (in Dutch: Huis voor Klokkenluiders);
6. the Health and Youth Care Inspectorate (in Dutch: Inspectie gezondheidszorg en jeugd);
7. the Dutch Healthcare Authority (in Dutch: Nederlandse Zorgautoriteit);
8. the Authority for Nuclear Safety and Radiation Protection (in Dutch: Autoriteit Nucleaire Veiligheid en Stralingsbescherming); and
9. Organisations and administrative bodies, or parts thereof, designated by order in council or ministerial regulation, that have tasks or powers in one of the fields mentioned in the EU directive.

The serious and (immediate) imminent danger, or a risk of irreversible damage, can also be made public.

This is a step that should not be taken lightly. The Whistleblower must use this option discreetly and responsibly, because the emergency must be irrefutable to avoid risking legal proceedings against them.





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