

Whistle blowing policy

1. About this policy

We require our personnel, and encourage others, to report any situation where they have reason to suspect that there has been a breach, or potential breach of our Business Principles or Policies. We will investigate reports and will act where necessary. We will not tolerate harassment or any retaliation against anyone who seeks advice, raises a concern or reports a breach or a suspected breach.

Chaucer Foods is a global business operating in diverse cultures and business environments. We are committed to conducting our business with honesty, authenticity and integrity, and we expect all staff to behave ethically and responsibly. Failure to operate in accordance with our Business Principles and Policies represents a risk to the reputation of Chaucer Foods which could threaten the continued success of our business.

A culture of openness and accountability is essential in order to prevent such situations occurring and to address them when they do occur. Chaucer Foods will endeavour to:

- promote an environment where remaining silent is never acceptable and where personnel feel able to raise concerns and report actual or suspected breaches in good faith;
- not tolerate harassment or any retaliation against anyone who seeks advice, raises a concern or reports a breach or suspected breach of (a) our Business Principles and Policies or (b) any laws or regulations;
- investigate reports that are suspected to have been made in bad faith and,
 where appropriate, take disciplinary action against the reporter;
- ensure that details of how to report a concern are widely available to personnel, including how to raise a concern if they feel unable to raise that concern with their line manager;
- provide and publicise a confidential, independent external reporting facility the
 Speak Up service to allow personnel and third parties to raise alerts in confidence, and anonymously if they wish;





- promptly investigate, under the direction of the whistle-blower officer, all alerts raised and, to use reasonable endeavours to keep the identity of the individual raising a concern and the information received confidential, while recognising that Chaucer Foods may, in certain circumstances, be required to disclose information and identities of individuals, for example in legal proceedings or government investigations
- when appropriate, provide feedback to the individual who raised the alert;
- track the progress of each case, implement recommendations and ensure that appropriate actions are taken, including disciplinary action when required; and
- Where appropriate, report actual or suspected breaches of law to the relevant law enforcement agencies.

Covering up someone else's wrongdoing is also a disciplinary offence. Never agree to remain silent about a wrongdoing, even if told to do so by the person in authority, such as your line manager. Your right to make a disclosure under this policy overrides any confidentiality provisions in your contract of employment.

This policy covers all employees, officers, consultants, contractors, volunteers, interns, casual workers and agency workers. This policy does not form part of any employee's contract of employment and we may amend it at any time

2. Glossary

- Whistle-blowing is the disclosure of information which relates to suspected wrongdoing or dangers at work
- Whistle-blower is a person who raises a genuine concern who exposes any kind of information or activity that is deemed illegal, dishonest, or not correct within an organization that is either private or public
- Whistle-blowing Officer is the nominated person in Chaucer Foods who has dayto-day operational responsibility for this policy. This is the Chief Financial Officer.
- Whistle-blowing Alert. The raising of a whistle-blowing concern either to a line manager or to Safecall.
- Safecall A third party independent service who provide a confidential global service for the recording of whistle-blowing alerts.
- Speak Up Hotline The telephone, email or web service provided by Safecall to record whistle-blower alerts.

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3. Personnel responsible for the policy

The Board has overall responsibility for this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.

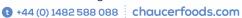
The Whistle-blowing Officer has day-to-day operational responsibility for this policy and must ensure that all managers and other staff who may deal with alerts or investigations under this policy receive regular and appropriate training and follow the alert handling guidelines published in a separate document called "Handling hotline or other whistle-blowing alerts."

All staff are responsible for the success of this policy and should ensure that they use it to disclose any suspected danger or wrongdoing. Staff are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Whistle-blowing Officer.

4. What is whistle-blowing?

"Whistle-blowing" is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include:

- criminal activity;
- failure to comply with any legal or professional obligation or regulatory requirements;
- miscarriages of justice;
- danger to health and safety;
- damage to the environment;
- suspected or actual bribery or corruption under our Anti-corruption and Bribery Policy;
- financial fraud or mismanagement;
- concerns relating to product safety, quality, legality and authenticity;
- serious breach of our internal policies and procedures;
- unauthorised disclosure of confidential information;
- the deliberate concealment of any of the above matters.





A "whistle-blower" is a person who raises a genuine concern relating to any of the above. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a "whistle-blowing alert") you should report it under this policy.

This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. In those cases, you should use the Grievance Procedure.

If you are uncertain whether something is within the scope of this policy, you should seek advice from your line manager.

5. Raising a whistle-blowing Alert

If you wish to make a disclosure, you should in the first instance, report the situation to your line manager, setting out in detail the nature of the alert.

However, where the matter is more serious, or you feel that your line manager has not addressed your concern, or you prefer not to raise it with them for any reason, you should contact the "Speak Up" service provided by Safecall (a confidential and independent organisation specialising in providing a safe and confidential way for employees to report any serious concerns they may have about wrongdoing in the workplace).

Safecall will prepare a report, based on the whistle-blower's alert, and send this to the nominated Whistle-blowing Officer who will forward this to other relevant parties as appropriate, including customer specific issues and will arrange a meeting to be held with you as soon as possible to discuss your concern. You may bring a colleague or union representative to any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation. You must ensure that you answer truthfully in any dealings with Safecall and the Whistle-blowing Officer so that the report is accurate.

6. Confidentiality

We hope that staff will feel able to raise whistle-blowing concerns openly under this policy. However, if you want to raise your concern confidentially, we will make every effort to keep your identity secret. If it is necessary for anyone investigating your concern to know your identity, we will discuss this with you. Safecall will also keep your

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identity secret if you request that they do so. Please remember that the more information you can supply to support your whistle-blower alert the easier it is for the investigator to investigate your concern.

At the conclusion of any whistle-blowing investigation (or earlier where deemed appropriate), the nature of the alert may be reported to our Group Company (Nagatanien Holdings Internal Control Office)

7. Investigation and Outcome

Once you have raised a concern, an initial assessment will be performed to determine the scope of any investigation. We will inform you of the outcome of our assessment. You may be required to attend additional meetings in order to provide further information.

In some cases, we may appoint an investigator or team of investigators including staff with relevant experience of investigations or specialist knowledge of the subject matter. We will aim to keep you informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent us giving you specific details of the investigation or any disciplinary action taken as a result. You should treat any information about the investigation as confidential.

If we conclude that a whistle-blower has made false allegations maliciously or with a view to personal gain, the whistle-blower may be subject to disciplinary action.

8. External disclosures and Social Media

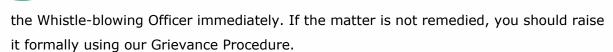
The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally. We require you to seek advice in writing from a senior manager before reporting a concern to anyone external other than Safecall. This includes alert the media or posting whistle-blowing comments on social media or such like.

9. Protection and support for whistle-blowers

It is our policy that whistle-blowers must not suffer any detrimental treatment as a result of raising a genuine concern. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform

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You must not threaten or retaliate against whistle-blowers in any way. If you are involved in such conduct you may be subject to disciplinary action.

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