

GNT Speak Up policy 2024

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Preface

Our values are at the heart of everything we do. Part of this is about leading the company to new heights. We pioneer new solutions and embrace challenges. We play to win and celebrate success.

Just as importantly, though, we must also lead the company responsibly. We act with integrity, ensuring we are reliable and honest with ourselves as well as with others. We are caring, too, living the family spirit and acting as one team.

Our values guide us in how we work together within the company as well as with our customers, partners, suppliers and other stakeholders. Respecting the rights and interests of every individual is crucial for our reputation and ongoing success. It's also about doing the right thing.

To comply with our values, everyone at GNT must follow our Code of Conduct every single day. If anyone does not do so, we take it seriously. Should you see someone failing to follow the Code, or if you feel pressured to do something wrong, we want you to be brave and 'Speak Up.'

When you make us aware of a problem, it gives us the opportunity to address it and keep everyone safe. We promise you will never suffer any negative consequences for sharing your honest concerns.

At GNT, we care deeply about treating people in the right way. That's why we want you to feel confident that you can always 'Speak Up' about any issues you might face.

Dr. Hendrik Hoeck
CEO



Dr. Hendrik Hoeck
Chief Executive Officer

Speak Up at GNT

This Speak Up policy is part of GNT's Code of Conduct and our company values. We implement this Speak Up policy to support our commitment to legal and ethical behavior throughout our operations.

Speaking Up at GNT

GNT¹ is committed to responsible business practices and being transparent in and accountable for everything we do. We want to behave with integrity and treat others with respect.

We understand that it takes courage to speak up, so we are committed to providing you with an easy and safe way to raise your concerns. Speaking up is an essential part of our culture. Speak Up protects our people, our company values, our stakeholders and society as a whole. No one should be alone when dealing with an ethical dilemma. In this document, we explain what your options are and how you can raise your concerns.

¹GNT or "we" refers to any company that is majority owned and controlled, directly or indirectly by GNT Group B.V., however due to different regulatory compliance and applicable law related to GNT's legal entities registered in the United States and Singapore this Speak Up policy may not apply to these entities. This Policy has a complementary character: any applicable local laws or regulations remain valid. This Policy may not conflict with any local laws or regulations and if such would be the case the law or regulation would prevail. Where the terms of this Policy are stricter than the applicable legislation or provide additional safeguards, rights or remedies, the terms of this Policy will prevail.



What is the scope of this policy?

This GNT Speak Up policy describes how you can report a breach or suspected breach of any law, regulations, GNT Code of Conduct, or other policies. Furthermore, it describes the process, so that you know what to expect and the ways you will be protected when speaking up. This includes confidentiality and anonymity as well as guarantees there will be no retaliation.

This GNT Speak Up policy serves as GNT's whistleblowing policy. This policy should be followed in all cases except where local laws or regulations are stricter. For more information about specific laws and regulations related to whistleblowing, please contact the GNT Legal Department at legal@gnt-group.com.

DISCLAIMER: Although we strive for global compliance in all of our business practices, the differences in regulatory compliance and applicable law related to GNT's legal entities registered in the United States and Singapore mean the local US and APAC versions of this Speak Up policy apply to these entities.

Who can Speak Up?

Anyone who carries out work for or on behalf of GNT: This includes employees, any person on GNT's or an affiliate's payroll, temporary workers working for or on behalf of GNT, volunteer workers, trainees, or self-employed persons.

Any other person or party that GNT is involved with professionally: Examples include former employees, job applicants, and anyone working as – or under the supervision/direction of – business partners, suppliers, shareholders, agents, distributors, representatives and customers.

When do I Speak Up?

GNT aims to contribute to an open working environment where each employee feels comfortable speaking up and addressing their concerns. GNT requires everyone to report any suspected violation of the Code of Conduct, and there are multiple ways to Speak Up. You should speak up as soon as possible, ideally when the potential violation can still be prevented or before the situation escalates.

What should I Speak Up about?

To Speak Up is to raise a concern within GNT about any potential violation, even suspected, of laws and regulations, our Code of Conduct, and/or GNT policies and procedures. However, the Code of Conduct does not cover all GNT's values and the full range of behaviors we expect. There are many more detailed materials, including policies, laws, and regulations, that relate to different subjects. What follows is a non-exclusive list of examples you should Speak Up about:

- **Corrupt, dishonest, or fraudulent behavior:** This includes bribery, facilitation payments, kickbacks, money laundering, and any other dishonest practices.
- **Criminal activities:** Including violations of applicable laws.
- **Unlawful behavior in financial matters:** This pertains to accounting, internal accounting controls, auditing, and financial matters.
- **Theft or fraud:** This includes instances committed against or by GNT, including falsification of contracts, reports, or records.
- **Occupational health and safety violations:** This includes material breaches of health and safety regulations.
- **Competition and antitrust violations:** This covers matters such as price fixing and market sharing.



- **Privacy violations:** Examples include those addressed by the EU General Data Protection Regulation.
- **Human rights violations:** This covers any actions that infringe upon human rights.
- **Violence or sexual harassment:** This includes any unacceptable conduct in these areas.
- **Other detrimental conduct:** Including but not limited to detrimental conduct intended to harming GNT's reputation or financial situation, including violations of GNT's values outlined in the Code of Conduct or other GNT policies.
- **EU law violations:** Meaning violations affecting food and feed safety, animal health and welfare, and those other violations as mentioned in Article 2 of the EU Directive (EU) 2019/1937 of 23 October 2019.

This list serves as an example only. Should you be in any doubt as to whether your concerns should be reported, we encourage you to speak up as described in this policy. We do not expect you to have all the answers and encourage you to use what is described in this policy as a reference point to determine if something is not right.



Which issues should not be reported under this policy?

Even though we want to take care of customer, interpersonal or general grievances, questions or complaints, this Speak Up policy should in principle not be used to report:

- Practical customer complaints: Examples may include late deliveries or order entry problems.
- Concerns or grievances in relation to employee/HR matters: These could include your terms of employment or performance-related issues.
- Interpersonal non-work-related grievances: This includes personal disputes and legal matters that do not relate to GNT.
- Questions or comments on GNT's policies and procedures: Speak Up should not be used to find out general information or offer general feedback.

Concerns or issues related to the matters directly above should be addressed through GNT's usual channels in the EU. These include the immediate manager, the HR department, the legal department, or other designated channels within GNT. Customer complaints should be directed to GNT Customer Service. If a Speak Up report regarding these concerns is received, it will be referred to the relevant function for further action, and the reporter will be informed of the referral.

How do I Speak Up?

You can raise your concerns in a variety of ways. The Speak Up policy should not entirely replace the direct dialogue that forms the foundation of GNT's open and transparent company culture. For many matters, talking directly to the person involved can be a good first step. If this is not possible, or you do not feel comfortable doing so, you may speak up to a manager, your HR department, or an ethics officer (vertrouwenspersoon) directly. However, we recognize that this is not always easy to do.

If this is the case, you should **speak up via the "GNT Speak Up service"** gnt.speakup.report/gnt.

The GNT Speak Up service is managed by an external service provider and operates around the clock. This third party exclusively handles the technical aspects of the Speak Up Service and does not have any access to the reports. All the information that is submitted through the GNT Speak Up service is securely encrypted and stored.

Through this system, you can speak up in your own language via phone or internet. Qualified GNT colleagues in the GNT Speak Up team will receive your report through the system to handle your report internally.

If it is permitted under the local laws of your country, you can decide to remain anonymous. Any further communication with you will be handled through the GNT Speak Up service in order to ensure safe communication. In the rare instances in which the law prevents you from raising your concern anonymously, the Speak Up service will provide you with further information.

When using the GNT Speak Up service, you have the option to remain available for further inquiries, even if you submit an anonymous report. We strongly recommend doing so as additional information may be necessary for a thorough investigation.



It is more difficult, and in some circumstances even impossible, to adequately support you and investigate a report that is made completely anonymously. The Ethics Office may ask you to reveal your identity to aid the investigation, but only to the members of the Speak Up Team and investigators that have a strict need to know, and not to any other person.

In short:

DO YOU FEEL
COMFORTABLE
SPEAKING UP
YOURSELF TO THE
PERSON(S) IN-
VOLVED?

Discuss with the people involved. Remember to take GNT's values into account and be respectful.

DO YOU FEEL
COMFORTABLE
TO DISCUSS THE
ISSUE WITH YOUR
MANAGER, HR
OR YOUR GNT
CONTACT
INVOLVED?

Discuss with your direct manager, GNT contact-person or HR representative. They can help you define the next steps.

ARE YOU STILL
NOT SURE WHERE
OR HOW TO
ADDRESS YOUR
CONCERN?

Contact an ethics officer (vertouwenspersoon) or a member of the GNT Speak Up team.

DO YOU WANT
TO REMAIN
ANONYMOUS?

*Use our independent Speak Up service.

A member of the GNT Speak Up team will look into the issue.*

*In the [annex](#) ('contact & useful links'), you will find all relevant practical details.
Reports will not be shared with others without your prior approval.*

I spoke up. Now what?

If you submit a report, you will receive an acknowledgement of receipt within seven days. Your report will be evaluated and assessed, and the appropriate course of action will be determined. Sometimes you will be asked follow-up questions. You will receive feedback as soon as possible, but always within a maximum timeframe of three months after the acknowledgement of receipt. You will be informed about the status of the complaint. Please note that we may not always be able to give you details of the outcome of the investigation for reasons of confidentiality, privacy and the legal rights of the parties involved. All parties involved, including the accused, are entitled to confidentiality. Therefore, if you participate in or learn about an investigation, you must keep the matter confidential.

Please note that not all issues raised will automatically lead to a formal investigation. Sometimes following another course of action (e.g. mediation) is better for all parties involved. Furthermore, sometimes there is insufficient information for an adequate investigation to take place and there is no possibility of obtaining further information.

Protecting you when you Speak Up

Protecting your right to Speak Up is essential and is one of the main purposes of this policy. Some key principles are highlighted below:

Confidentiality

All questions or issues raised are treated confidentially. Information will be shared with a limited number of people on a strict need-to-know basis. Depending on the purpose of sharing the information, the GNT Speak Up team will take further action to anonymize the details prior to doing so. Information will only be shared outside of this group if we are required to do so by an applicable local law or if an important public interest is at stake.

In principle, we are obliged to inform any person under investigation that he or she is the subject of a report being investigated as soon as possible (this may be delayed if there is a substantial risk that this notification jeopardizes the investigation or the gathering of evidence). Your identity will not be disclosed.

Solid investigation procedures

The GNT Speak Up team is responsible for solid, confidential and precise fact-finding.

Anonymity

You can share information anonymously by phone, app or – if you wish – electronic messaging using the GNT Speak Up service. This offers you the best protection. Please note that GNT Speak Up anonymizes any information that comes in to protect your identity and make safe dialogue possible.

An anonymous letter does not offer any possibility of further correspondence, so any anonymous letter or e-mail outside the GNT Speak Up service will – in principle – not be handled.

Safeguarding your privacy

GNT is committed to protecting the privacy of everyone involved in the GNT Speak Up process. We will do everything within reason to safeguard personal data from unauthorized access and processing. Any personal data obtained will be processed in line with our privacy policy and will only be used for the purposes explained in this policy or to comply with the law or an important public interest.

Non-retaliation

We encourage speaking up and any person who does so is protected. The right to non-retaliation is guaranteed under the Codes, and violation of this right will not be tolerated. Any form of threat or retaliation aimed at those speaking up may lead to disciplinary measures. If you notice or experience any retaliation, you can report this via GNT Speak Up.



Protecting you, as the accused

The presumption of innocence is a leading principle. As such, a person who is subject to a concern needs our utmost protection. GNT is responsible for protecting the rights of anyone who is accused – or otherwise involved – in any issue.

Confidentiality

All questions or issues raised are treated confidentially. Information will only be shared with a limited number of people on a strict need-to-know basis.

Solid investigation procedures

The colleagues in the GNT Speak Up team are responsible for solid, confidential and precise fact-finding. Procedures are in place to make sure this is achieved.

Information Rights

When a person is officially under investigation, they need to be notified about this fact as soon as possible, unless there is a substantial risk of destruction of evidence and/or an impediment to the investigation.

Right to defend and oppose

After the facts are determined, the accused receives an opportunity to provide a statement in response to the accusations. They will also have the right to comment on the draft findings. The subject has the right to dispute the facts that he or she is subjected to during the time that the report is being investigated.

Speak Up: a dialogue

We selected the GNT Speak Up service as it allows for anonymous dialogue with the reporter. GNT Speak Up has the right not to proceed with a case due to limited information.

How will your report be handled?

The GNT Speak Up team ensures that all reports subject to this Policy are handled with maximum security and strict confidentiality. Upon receiving a report, the team conducts an initial assessment and consults the CEO to decide whether to investigate the matter further. Should the report relate to any of GNT's operations in the USA or Singapore, the Policy shall not apply and the team shall relay the report with maximum security and strict confidentiality to the channels for reporting such issues subject to the applicable policies.

The GNT Speak Up team comprises qualified professionals within the organization. Their responsibilities include executing the Speak Up policy, managing questions, and handling Speak Up reports. All reports received via the GNT Speak Up service or other channels are made available to the team. They carefully register, monitor, and conduct precise fact-finding while maintaining confidentiality.

Depending on the report's nature and content, relevant individuals may be consulted to assist in the investigation and remediation. Typically, these individuals come from departments such as HR, legal, and finance. Any communication with them remains confidential, and they are prohibited from sharing information unless instructed or legally required to do so. If deemed necessary, the GNT Speak Up team may transfer some or all the report to other entities within GNT for further processing, investigation, or disciplinary actions against the accused person. Such actions always adhere to applicable laws and maintain strict confidentiality.

Additionally, the team may engage external expert counsel or notify third parties (such as contract parties, law enforcement, or regulatory authorities) if required by law. However, confidentiality remains paramount. If a complaint or concern falls outside the scope of the GNT Speak Up policy, you will be notified accordingly.

The CEO of GNT Group B.V. is accountable for the GNT Speak Up policy overall. All members of the GNT Speak Up team report to the CEO. These members are themselves protected against non-retaliation.

The GNT Speak Up team will provide an anonymized report to the CEO on a regular basis. The CEO shall provide his insights from this report to the highest executive board in our group of companies. The report will explicitly include issues raised on the subject of non-retaliation and complaints on the handling of the issue by GNT Speak Up.

Individuals under formal investigation have the right to request information about the data being processed concerning them. GNT's Legal Department will provide information that is appropriate and legally required.

The way we approach the report depends on the nature of the issue. Some reports can be solved without investigation, while others may require an in-depth investigation. The Ethics Office will provide you with as much information as possible regarding the expected approach and the steps they will take. Generally, feedback and follow-up can be expected within three months after confirmation of receipt of the initial report.

Misuse of the policy

We take the practice of reporting in bad faith or any other form of misuse of this policy very seriously. In an effort to create a safe space for stakeholders, board members, business partners, and employees to voice concerns about workplace misbehavior, GNT encourages the submission of any reports that are made in accordance with this policy's guidelines and in good faith. However, this will constitute misconduct if it turns out that the reporting process was not carried out in a sincere manner. The reporter is liable to face serious repercussions for filing a false report. In addition to administrative, criminal, and civil penalties, they might also face disciplinary action.

Not satisfied with the process?

If you believe your concern has not been handled in accordance with this policy, are not satisfied with the follow-up and/or the outcome of your report, or do not feel protected, please report this directly to GNT Speak Up or through the GNT Speak Up service.

Contact details and information

GNT Speak Up is the main point of contact for any questions.

Website: gnt.speakup.report/gnt

Organization code: 10844

General questions in relation to this EU Policy:

Please send an e-mail to GNT's Legal Department at legal@gnt-group.com.

Any such general questions shall not constitute a report under this Policy.

Any questions in relation to other GNT policies and guidelines, including US and Singapore whistleblowing reporting policies¹:

Country	Phone number	Phone instructions
France	+33 805 54 37 53	Freephone: +33 805 54 37 53
Germany	+49 800 18 18 952	Freephone: +49 800 18 18 952
Italy	+39 800 14 76 94	Freephone: +39 800 14 76 94
Netherlands	+31 107 00 75 03	Number: +31 107 00 75 03, call charged at local rate
Poland	+48 800 01 29 53	Freephone: +48 800 01 29 53
Spain	+34 900 03 11 56	Number: +34 900 03 11 56, call charged at local rate
United Kingdom	+44 800 02 24 118	Freephone: +44 800 02 24 118
Other EU	+31 107 00 75 03	Number +31 10 700 75 03, call charged at local rate

¹ Due to different regulatory compliance and applicable law related to GNT's legal entities registered in the United States and Singapore this EU SpeakUp Policy does not apply to these entities.

ANNEX

I want to report a concern, what should I do?

You can report your concern via the Speak Up service (web or app) or by phone.

You might also consider the below alternatives:

DO YOU FEEL
COMFORTABLE
SPEAKING UP
YOURSELF TO THE
PERSON(S) IN-
VOLVED?

Discuss with the people involved. Remember to take GNT's values into account and be respectful.

DO YOU FEEL
COMFORTABLE
TO DISCUSS THE
ISSUE WITH YOUR
MANAGER, HR
OR YOUR GNT
CONTACT
INVOLVED?

Discuss with your direct manager, GNT contact-person or HR representative. They can help you define the next steps.

ARE YOU STILL
NOT SURE WHERE
OR HOW TO
ADDRESS YOUR
CONCERN?

Contact an ethics officer (vertouwenspersoon) or a member of the GNT Speak Up team.

DO YOU WANT
TO REMAIN
ANONYMOUS?

*Use our independent Speak Up service.

A member of the GNT Speak Up team will look into the issue.*

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