



## Reporting procedure

## Banketbakkerij Nora B.V.

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## Reporting procedure

This reporting procedure is intended for employees and other persons involved or third parties involved who are in contact with Banketbakkerij Nora who have a suspicion of wrongdoing or violation of European Union law and who want to report this suspicion or want advice about it. The purpose of this regulation is to provide such 'whistleblowers' with insight into the procedure from having a suspicion to actually making a report. Among other things, this regulation provides definitions of the legal terminology (for 'whistleblowers') and describes the internal and external working methods and the rights and obligations.

This reporting procedure also applies to the submission of reports in the field of possible human rights or environmental violations in the chain in which Banketbakkerij Nora operates.

### Whistleblower Protection Act

With regard to a suspicion of wrongdoing or violation of European Union law, this reporting procedure has been drawn up in accordance with the Whistleblower Protection Act, as this Act applies from 18 February 2023, and will be amended from time to time as a result of changes in the Whistleblower Protection Act and in regulations based on the Whistleblower Protection Act, applicable or declared Collective Labour Agreement for Confectionery.

### Confidential counsellor for the trade association

A confidential counsellor has been appointed for all employees within Banketbakkerij Nora. Employees can contact the confidential counsellor for a confidential conversation, information and advice in the event of suspicion of wrongdoing or violation of European Union law. Employees also have the opportunity to discuss this with the confidential adviser within the Confectionery Industry in the event of undesirable behaviour and/or integrity violations, even if it concerns undesirable behaviour and/or integrity violations that do not constitute wrongdoing on the basis of the Whistleblower Protection Act.

### Ask

If you have any questions after reading this reporting procedure, you are not sure whether there is abuse or violation of European Union law, where you can make the report, or are you dealing with a violation of integrity or undesirable behaviour? Then you can obtain information and advice from the designated person at Banketbakkerij Nora, from the social partners VBZ, FNV, CNV and/or De Unie or you can seek advice from the confidential advisor. The conversation with the confidential counsellor is confidential. Information and advice on wrongdoing or violation of European Union law can also be obtained from the House for Whistleblowers ([www.huisvoorklokkenluiders.nl](http://www.huisvoorklokkenluiders.nl)).

### Available in writing and/or electronically

This reporting procedure can be requested via the website of Banketbakkerij Nora, [NORA](http://NORA).

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## Chapter 1 Introduction/ General Provisions

This reporting procedure is intended for employees and other persons involved or third parties who are in contact with Banketbakkerij Nora and who have a suspicion of wrongdoing or violation of European Union law and want to report this suspicion or want advice about it.

This reporting procedure also applies to the submission of reports in the field of possible human rights or environmental violations in the chain in which Banketbakkerij Nora operates.

The social partners have appointed a confidential adviser within the confectionery sector to whom employees and other reporters can turn for advice, information and support in the event of abuse.

Two confidential counsellors have been appointed within Banketbakkerij Nora to whom employees and other reporters can go for advice, information and support in the event of wrongdoing.

In addition to a suspicion of wrongdoing, employees can also contact the confidential adviser in the event of undesirable behaviour and/or integrity violations.

The advice of the social partners to employees is to always first talk to the confidential adviser if you suspect that there is abuse, integrity violation or undesirable behaviour within Banketbakkerij Nora. The conversation with the confidential adviser does not only apply to employees, not only to situations that relate to legal wrongdoing.

## Chapter 2 Definitions

For the purposes of this regulation, the following definitions apply:

- a) **Advisory Department of the House for Whistleblowers: the Advice Department of the House for Whistleblowers**, as referred to in Article 3a(2) of the Whistleblower Protection Act;
- b) **Investigation Department of the House for Whistleblowers: the investigation department of the House for Whistleblowers**, as referred to in Article 3a(3) of the Whistleblower Protection Act;
- c) **Affected third party**: a third party involved is:
  - a third party who, in addition to the reporting person, also receives protection in the event of a report or disclosure;
  - involved persons with whom you are connected and who may be harmed by Banketbakkerij Nora;
  - other persons or organisations with whom you are otherwise connected in the context of your work;
  - a legal entity that you own, work for, or are otherwise associated with in the context of your work.
- d) **Competent authority**: an authority designated under the Whistleblower Protection Act, as referred to in Section 2c of the Whistleblower Protection Act, to receive and handle reports of suspected wrongdoing.
- e) **The person assisting** a reporting person: a natural or legal person who advises or assists a reporting person in the reporting process in a work-related context and whose advice is confidential.
- f) **Infringement of European Union law**: an act or omission that:
  - is unlawful and relates to Union acts and policies falling within the [material scope referred to](#) in Article 2 of the Directive; or
  - undermines the purpose or application of the rules contained in Union acts and policies falling within the material scope referred to in [Article 2 of the Directive](#). A violation of European Union law is referred to as an abuse in this regulation.
- g) **Reporter**: a natural person who, in the context of his or her related activities, reports or publishes a suspicion of wrongdoing or a breach of European Union law.
- h) **Notification**: the verbal or written report of a suspicion of wrongdoing.
- i) **Hotline**: organisation and procedure at Banketbakkerij Nora or the competent authority for receiving and processing a report in accordance with the Whistleblower Protection Act.
- j) **Misconduct**: an abuse is:
  - a (risk of) violation of European Union law; and/or
  - an act or omission in which the public interest is at stake in:
    - a (risk of) violation of a statutory provision or of internal rules that entail a specific obligation and that have been established by Banketbakkerij Nora on the basis of a statutory provision;

- a danger to public health, to the safety of persons, to the deterioration of the environment or to the proper functioning of the public service or an undertaking as a result of improper acts or omissions. Misconduct is regulated by law in the Whistleblower Protection Act.
- k) **Investigator:** the person or persons to whom Banketbakkerij Nora entrusts the investigation into the abuse.
- l) **Directive:** [European Directive 2019/1937 of the European Parliament](#) and of the Council of 23 October 2019 on the protection of persons who report breaches of European Union law.
- m) **Suspicion of wrongdoing:** the suspicion of a reporter, based on reasonable grounds, that at Banketbakkerij Nora where the reporter works or has worked or at another organisation if the reporter has come into contact with this other organisation, there is an abuse arising from the knowledge that the reporter has acquired at Banketbakkerij Nora or arising from the knowledge that the reporter has acquired through his work at a another company or organization.
- n) **Confidential Advisor:** the persons who, as an independent officer, fulfil the role of confidential advisor within Banketbakkerij Nora and with whom a suspicion of wrongdoing, integrity violation or undesirable behaviour(s) can be discussed.
- o) **Employee:** the person who has an employment contract with Banketbakkerij Nora that falls under the Collective Labor Agreement for Confectionery or the person who otherwise performs work in a subordination relationship for a fee at Banketbakkerij Nora that falls under the Collective Labor Agreement for Confectionery.

## Chapter 3 Wrongdoing

In this chapter, we explain what you can do if you think there has been wrongdoing, within the meaning of the Whistleblower Protection Act. Who can you contact, where and how can you make a report and what rights and obligations do you have.

Wrongdoing can occur in the case of a (risk of) violation of Union law, such as an act or omission that infringes a legal provision (e.g. a directive or regulation) as listed in the Annex to [Directive \(EU\) 2019/1937](#), concerning, among other things:

- Public procurement
- financial services,
- Safety
- safety of transport,
- protection of the environment,
- food safety,
- public health
- consumer protection, and
- protection of personal data.

We speak of wrongdoing if the public interest is at stake. In any case, the public interest is at stake if the act or omission does not only affect personal interests and is either a pattern or structural character or the act or omission is serious or extensive. Thus, wrongdoing is not always a violation of a legal provision and it can also be an act or omission that endangers the public health or safety of persons.

*An example of wrongdoing is the misuse of public money by a company, a culture of fear at a company or the suspicion of insufficient safety supervision at a company.*

### **3.1 The confidential counsellor**

#### Information, advice and support from the confidential counsellor

The reporter has the opportunity to consult the confidential adviser about a suspicion of wrongdoing. The employee can ask the confidential adviser for information, advice and/or support regarding the reporting of wrongdoing.

#### Interview with the confidential counsellor

If the reporter has requested a meeting with the confidential advisor, an interview will be scheduled or take place within a reasonable period of time by telephone or digitally. In the exceptional situation that a digital or telephone conversation is really not possible, the conversation can take place at a location to be determined.

The conversation with the confidential counsellor is confidential. The confidential adviser is subject to a duty of confidentiality. The confidential counsellor will not do anything without the consent of the reporter. The conversation with the confidential counsellor is free of charge for the reporter.

#### Annual reporting

The confidential adviser draws up an annual report annually for the past calendar year and the discussions that have been held as a result of this arrangement. The report contains information about the number of interviews held by the confidential counsellor, an indication of the nature of the conversations and general information about any experiences. Information in the annual report cannot be traced back to individuals.

#### Contact the confidential counsellor

The contact details of the confidential adviser can be found at the bottom of these regulations under the contact details in chapter 7.

### **3.2 House for Whistleblowers**

#### Information and advice House for Whistleblowers

A reporter can also request the advice department of the House for Whistleblowers for information and advice on the suspicion of wrongdoing. This is not possible for a violation of integrity and/or undesirable behaviour. For this, we refer to chapter 4 of this reporting procedure.

### 3.3 *Make a report*

Internal or external reporting

A reporter has the option of making an internal report or (directly) an external report to a competent authority or the House for Whistleblowers. A report can only be made for abuses and not for integrity violations or undesirable behaviour. It is our preference that the reporter first makes his report internally.

### 3.4 *Internal reporting*

1. An internal report can be made by an employee who is or was employed by Banketbakkerij Nora. Applicants or persons who are not or were not employed by Banketbakkerij Nora, but who do have or had a work-related relationship with Banketbakkerij Nora, can also submit an internal report.
2. The suspicion of wrongdoing can be reported to the 'reporting officer' who has been appointed for this purpose within Banketbakkerij Nora. If the reporter has a reasonable suspicion that the reporting officer is involved in the suspected wrongdoing, the reporter can also report the report to the internal supervisory body. The contact details of the official and the internal supervisory body can be found in Chapter 7 – contract details. In that case, the term 'official' should be replaced by 'the internal supervisory body'.
3. The report may be made in writing, orally by telephone or other voice messaging systems or at the request of the reporting person within a reasonable period of time by means of an on-site interview.
4. After a confidential conversation has taken place with the confidential advisor, the reporter may also report the abuse anonymously. The confidential advisor, in consultation with the reporter, shall forward the report to the official as referred to in paragraph 2.
5. The report, for example with regard to human rights and environmental risks or breaches of duty, will be treated in the strictest confidence by all contact persons. If the reporter is still concerned about mentioning your name, we have a secure reporting channel for information about potential compliance violations on the Internet. Reports can be passed on anonymously and untraceable 24 hours a day. The reporter has the option to contact the 'reporting officer' via the communication platform and to exchange documents. The hotline is multilingual and also offers the possibility of a voice message.
6. The internal report can be submitted directly, via our secure reporting channel: [INTERNAL REPORTING PROCEDURE](#)
7. If a criminal offence has been committed, Banketbakkerij Nora will report it.

### 3.4.1 Registration and communication

1. The verbal report is recorded by making a call recording in a retrievable form. Prior to making a recording, explicit permission will be requested from the reporter. The consent of the reporter is recorded;

or

Through a complete and accurate written record of the conversation, requesting the explicit consent of the reporter. The reporter is given the opportunity to check the written statement, whether or not to correct it and to sign for approval.

2. The official, as referred to in Article 3.4 paragraph 2, will forward the report to the 'follow-up officer' at Banketbakkerij Nora in consultation with the reporter.
3. If the reporter has sent an internal report by (registered) mail, it is assumed that the reporter agrees that all notifications and communications to the reporter are sent by written means and to the same postal address. The foregoing may be deviated from if the reporter explicitly indicates (or subsequently in writing) to the official and/or Banketbakkerij Nora that he wishes to receive further notifications by e-mail and provides his e-mail address for this purpose.
4. If the reporting person has made an internal report by e-mail, it is assumed that the reporting person agrees that all notifications and communications in the context of (the implementation) of these regulations are sent to the reporting person electronically and to the same e-mail address.
5. The reporter will receive an acknowledgement of receipt from the official as referred to in 3.4 paragraph 2 within seven days of making the report. The acknowledgement of receipt contains, among other things, a business description of the report, the date on which the report was received and a copy of the report.

### 3.4.2 Handling of the internal report

1. The 'follow-up officer' registers a report of suspected wrongdoing upon receipt of it in a register set up for this purpose. Does the report relate to a breach of Union law? Then the follow-up officer will mention that.
2. The data of a report in the register will be processed, including stored in accordance with the (U)GDPR, and destroyed if they are no longer necessary to comply with the requirements of the Whistleblower Protection Act or other requirements established by or pursuant to law or EU law. As long as an investigation into a report is ongoing or a report has subsequently been made to a competent authority or a complaint or legal procedure is ongoing, the data of a report in a registration will in any case be retained.

2. Immediately after the report, the 'follow-up officer' initiates an investigation (or has an investigation initiated) into the suspected wrongdoing, unless:- the report does not meet the legal definitions (as stipulated in Article 1 of the Whistleblower Protection Act)- the suspicion is not based on reasonable grounds; or- it is clear in advance that the report does not relate to a suspicion of wrongdoing.
3. The Follow-up Officer assigns the investigation to investigators who are independent and impartial.
4. The follow-up officer informs the reporter in writing that an investigation has been initiated and by whom the investigation is being conducted. He does this immediately after the investigation has been initiated.
5. If the follow-up officer decides not to initiate an investigation, the reporter will be informed of this in writing, stating the reasons, within two weeks of the report.
6. The follow-up officer assesses whether the investigation department of the House for Whistleblowers or another competent authority should be informed of the report of suspected wrongdoing. If Banketbakkerij Nora informs the investigation department of the House for Whistleblowers or another competent authority, it will send the reporter a copy of this, unless the interest in the investigation or the enforcement interest is harmed as a result.

#### 3.4.3 *The conduct of the internal investigation*

1. The investigators give the reporter the opportunity to be (further) interviewed as a result of his internal report. If the reporter is heard, the investigators will prepare a report and submit this report to the reporter for approval and signature. The reporting person shall receive a copy of the approved and signed report.
2. The investigators may also hear from persons other than the reporter if this is relevant to the internal report and the investigation. The investigators shall prepare a report and submit it to the person heard for approval and signature. The person who has been heard shall receive a copy of the approved and signed report.
3. The researchers can view and request all documents within Banketbakkerij Nora that they reasonably deem necessary for conducting the investigation.
4. Reporting persons may provide the investigators with any documents that they reasonably deem necessary for the investigators to take cognizance of in the context of the investigation.
5. The investigators draw up a draft investigation report and give the reporter the opportunity to comment on it, unless there are serious objections to this. The reporter is obliged to maintain the confidentiality of the draft report.
6. The investigators then adopt the investigation report. They will send a copy of this report to the follow-up officer and/or Banketbakkerij Nora as well as to the reporter, unless there are serious objections to this.

#### 3.4.4 *Position of Banketbakkerij Nora*

1. After the acknowledgement of receipt has been sent, Banketbakkerij Nora will inform the reporter in writing of the position regarding the report and the follow-up to which the report

and possibly the internal investigation have led to within three months of the acknowledgement of receipt of the report.

2. The position is formulated taking into account the confidential nature of the (business) information to be provided and the applicable legal provisions, including the applicable privacy regulations.
3. If it is clear that Banketbakkerij Nora is unable to give its opinion within three months of the acknowledgement of receipt of the report, it will inform the reporter in writing. In addition, Banketbakkerij Nora provides feedback on the steps that have already been taken and what possible follow-up steps the report will lead to.
4. After completion of the internal investigation, Banketbakkerij Nora assesses whether the investigation department of the House for Whistleblowers or another competent authority should be informed of the report, the investigation report and/or the position of Banketbakkerij Nora. If Banketbakkerij Nora informs the investigation department of the House for Whistleblowers or a competent authority, it sends the reporter a copy.
5. Banketbakkerij Nora informs the persons to whom the report relates in the same way as the reporter, unless the interest in the investigation or the enforcement interest is harmed as a result.

#### *3.4.5 Heard with regard to the investigation report and position of Banketbakkerij Nora*

1. Banketbakkerij Nora gives the reporter the opportunity to respond to the investigation report and the position of Banketbakkerij Nora.
2. If, in response to the investigation report or the position of Banketbakkerij Nora, the reporter indicates that the suspicion of wrongdoing has not been actually or properly investigated, or that there are substantial inaccuracies in the investigation report or the position of Banketbakkerij Nora, Banketbakkerij Nora will respond and, if necessary, initiate a new or additional investigation. The same rules apply to this review as to the first investigation.
3. If Banketbakkerij Nora informs or has informed the investigation department for the House for Whistleblowers or another competent authority about the investigation report and/or its position, it shall also send the reporter's response as referred to in paragraphs 1 and 2 to this body. The reporter will receive a copy of this.

### **3.5 External Reporting**

1. The reporter is not obliged to first report a report of suspected wrongdoing internally. He can also make an external report immediately. The reporter can also opt for an external report if he/she:
  - i. disagrees with Banketbakkerij Nora's position or believes that the report has been wrongly dismissed or insufficiently investigated; or
  - ii. has not received an opinion on his internal report within 3 months of sending the acknowledgement of receipt of his report.

2. External reports can be made to a competent authority. In any case, competent authorities shall be:
  - The House for Whistleblowers ([www.huisvoorklokkenluiders.nl](http://www.huisvoorklokkenluiders.nl))
  - The Netherlands Authority for Consumers and Markets, ACM ([www.acm.nl](http://www.acm.nl))
  - The Netherlands Authority for the Financial Markets, AFM ([www.afm.nl](http://www.afm.nl))
  - The Dutch Data Protection Authority, AP ([www.autoriteitpersoonsgegevens.nl](http://www.autoriteitpersoonsgegevens.nl))
  - De Nederlandse Bank, DNB ([www.dnb.nl](http://www.dnb.nl))
  - The Health and Youth Care Inspectorate, IGJ ([www.igj.nl](http://www.igj.nl))
  - The Dutch Healthcare Authority, NZa ([www.nza.nl](http://www.nza.nl))
  - The Authority for Nuclear Safety and Radiation Protection, ANVS ([www.autoriteitnvs.nl](http://www.autoriteitnvs.nl))
  - organisations designated by general administrative order or ministerial regulation and;
  - administrative bodies, or parts thereof, which have tasks or powers in one of the areas referred to in Article 2(1) of the Directive.

The websites of the competent authorities contain the procedure for submitting an external report.

3. The suspicion of wrongdoing can be made outside the organisation of Banketbakkerij Nora, at a competent authority and – where applicable – to institutions, bodies, offices and agencies of the European Union, either in writing, orally by telephone or other voice message system or at the request of the reporting person within a reasonable period of time by means of a conversation at the location of the competent authority.
4. A verbal report is registered by making a call recording in a durable and retrievable form. This requires the prior consent of the reporting person or by a complete and accurate written record of the conversation, giving the reporting person the opportunity to check, correct and sign for approval.
5. If necessary, the reporter can obtain information from the confidential adviser or from the department of the House for Whistleblowers about making an external report and the choice of the competent authority.
6. A competent authority may decide that no follow-up is given to a report if: the violation of Union law is of minor importance, or the public interest in investigating whether the seriousness of the abuse is manifestly insufficient; or the report concerns the same wrongdoing as is being dealt with by the competent authority or has been dealt with by the competent authority, unless a new fact or circumstance has come to light and that may lead to a different opinion about the abuse.
7. If a reporter makes a report to the House for Whistleblowers, the investigation department of the House for Whistleblowers is authorized to investigate, request information and demand access to business data and documents of Banketbakkerij Nora.

### **3.6 Confidentiality**

1. Everyone involved in the report of suspected wrongdoing or the investigation into suspected wrongdoing is subject to a duty of confidentiality. The duty of confidentiality applies to data of which the data subjects know that it is confidential data or of which they can reasonably suspect that such data is confidential. The duty of confidentiality does not apply if disclosure is required by law.

In any case, the following are confidential:

- details of the identity of the reporting person;
  - details of the person about whom the report is made or with whom the person is associated;
  - data of third parties named in the report;
  - all information that can be traced back to the aforementioned data;
  - Trade secrets.
2. Banketbakkerij Nora ensures that the information about the report and the investigation is stored in such a way that it is physically and digitally accessible only to the persons involved in the handling of the report and the investigation.
  3. The identity of the reporting person and the information that directly or indirectly makes it possible to identify the reporting person shall not be disclosed without the explicit written consent of the reporting person.
  4. If the reporter has not consented to their identity being disclosed, an anonymous report will be made. See Article 3.4(4) for more information.
  5. If disclosure of the identity of the reporting person is required by any legal requirement in the context of investigations by a competent authority or legal proceedings, the reporting person shall be informed in advance with written reasons. Unless this could jeopardize the investigation or legal proceedings.
  6. The identity of the reporting person's adviser or the person assisting him or her and of any third parties involved shall also be confidential. It shall not be published without the express written consent of the reporting person or the adviser or the person assisting the reporting person or the third parties involved.

### **3.7 Protection in the event of a report**

1. Banketbakkerij Nora ensures that the reporter is not adversely affected in any way by the report.
2. The reporting person may not be disadvantaged during and after the handling of a report of suspected wrongdoing, provided that he has made the report properly and has reasonable grounds to believe that the information reported about the suspicion of wrongdoing is correct at the time of the report.
3. The reporting person may not be disadvantaged during and after publication of a suspicion of wrongdoing, provided that at the time of disclosure he has reasonable grounds to believe that the information reported about the suspicion of wrongdoing at the time of the disclosure is correct and that he or she has made an internal report prior to the publication or has immediately made an external report as referred to in these regulations, and, on the basis of the information he has received about the assessment and/or follow-up of the report, he has reasonable grounds to believe that the investigation is not progressing sufficiently or he has reasonable grounds to believe that:
  - i. the abuse may constitute an imminent or real danger to the public interest;
  - ii. or. There is a risk of disadvantage when reporting to a competent authority or other competent authority;
  - iii. or. It is unlikely that the abuse will be remedied effectively.

4. In any case, disadvantage is understood to mean taking a measure that is detrimental to the reporting person, such as:
  - dismissal or suspension;
  - a fine as referred to in Article 7:650 of the Dutch Civil Code;
  - demotion;
  - withholding promotion;
  - a negative review;
  - a written reprimand;
  - transfer to another location/establishment;
  - discrimination;
  - intimidation, bullying or exclusion;
  - slander;
  - early termination of a contract for the provision of goods or services; and
  - withdrawal of an authorisation.
5. Disadvantage is also understood to mean a threat of attempted detriment.
6. If, after making a report, Banketbakkerij Nora takes a measure that is detrimental to the reporter, Banketbakkerij Nora will explain why it considers this measure necessary. He also explains why this measure is not related to the report.
7. Banketbakkerij Nora addresses persons who are guilty of prejudicing the reporter and can impose a warning, a disciplinary measure or a sanction on them.
8. The provisions of this article also apply to the person assisting the reporting person and to a third party involved.

### **3.8 Combating disadvantage and research into disadvantage**

1. The officer to whom the reporter has made his report discusses with the reporter the risks of detriment. This officer also discusses how the risks can be reduced and what the reporter can do if he believes that there has been a disadvantage.
2. If the reporter believes that there has been actual detriment, he can:
  - discuss this with the official to whom he has made his report. The officer and the reporter discuss what measures can be taken to prevent disadvantage. The officer draws up a report of this discussion and, after approval of the reporter, sends it to Banketbakkerij Nora; and/or
  - Submit this and discuss it with the confidential counsellor within Banketbakkerij Nora. The confidential counsellor gives advice to the reporter; and/or
  - Asking Nora to investigate the way in which he is being treated; and/or
  - seek advice on this from the advice department of the House for Whistleblowers; and/or
  - request a treatment investigation from the investigation department of the House for Whistleblowers.
3. The reporting person, the person assisting him or her or a third party concerned is entitled to legal assistance if he or she is prejudiced as a result of the report and fulfils the conditions for this. This applies both during and after the handling of the report to Banketbakkerij Nora or a competent authority. Who bears the costs of legal assistance is discussed by mutual agreement between the reporting person or the person assisting him, or a third party involved and the official.
4. The provisions of this article also apply to the person assisting the reporting person and to a third party involved.

### 3.9 Reporting and evaluation

1. Banketbakkerij Nora draws up an annual report on the implementation of the part that relates to abuses within this scheme. This report shall include at least:
  - information about the policy pursued in the past year with regard to dealing with the reporting of suspected wrongdoing and the policy to be pursued in this area in the coming year;
  - information on the number of reports and an indication of the nature of the reports, the results of the investigations and the views of Banketbakkerij Nora;
  - general information about any experiences with countering disadvantage to the reporter; and
  - information about the number of requests for investigations into treatment in connection with making a report, an indication of the results of the investigations and the views of Banketbakkerij Nora.
2. Banketbakkerij Nora sends the report to the works council for discussion.

## Chapter 4 Code of conduct: not being an 'abuse'

Undesirable behaviour and/or integrity violations can also be legally regarded as 'wrongdoing', but this is not always the case.

However, social partners within the confectionery industry believe that all (suspected) violations of integrity and undesirable behaviour should be negotiable with the confidential adviser and Banketbakkerij Nora should respond appropriately, even if the situation is not legally regarded as 'wrongdoing'.

Therefore, this chapter specifically deals with violations of our Code of Conduct, which can be found at: [INTERNAL REPORTING PROCEDURE](#) that are not classified as 'wrongdoing' and for which the Whistleblower Protection Act is not formally intended.

We would like to mention that undesirable behaviour and work pressure are part of the health and safety policy of Banketbakkerij Nora. According to the Working Conditions Act, Nora is obliged to implement a policy aimed at preventing or limiting 'psychosocial workload' such as undesirable behaviour and work pressure if this poses a risk within the organisation. Employees themselves also bear co-responsibility, because you are obliged to take care of your safety and health and that of other people involved to the best of your ability.

*Examples of **undesirable behaviour** are bullying, aggression, violence, threats, discrimination and (sexual) intimidation.*

A violation of integrity can occur in the case of an act or omission of an act contrary to the regulations of an organisation, the failure to comply with norms and values in any other way or behaviour.

*An example of an **integrity violation** is leaking information, incorrect declarations, abuse of powers, fraud, theft, conflict of interest at a company or violation of confidentiality obligations.*

#### **4.1 Interview with the confidential counsellor**

1. The employee has the opportunity to talk to the confidential adviser and seek advice in the event of undesirable behaviour and/or integrity violations within Banketbakkerij Nora. The confidential counsellor can also offer the employee support regarding the employee's next steps and/or refer the employee to the right person at Banketbakkerij Nora.
2. If the employee has requested an interview with the confidential advisor, an interview will be scheduled or take place by telephone or digitally within a reasonable period of time. In the exceptional situation that a digital or telephone conversation is really not possible, the conversation can take place at a location to be determined.
3. The conversation with the confidential counsellor is confidential. The confidential adviser is subject to a duty of confidentiality. The confidential counsellor will not do anything without the employee's consent. The interview with the confidential adviser is free of charge for the employee.
4. The confidential adviser draws up an annual report annually for the past calendar year and the discussions that have been held as a result of this arrangement. The report contains information about the number of interviews held by the confidential advisor, an indication of the nature of the conversations and general information about any experiences. The information described cannot be traced back to persons who have called on the confidential advisor.
5. In the last chapter 7 of these regulations you will find the contact details of the confidential advisor.

## **Chapter 5 Disputes about the interpretation or application of provisions in the Collective Labor Agreement for Confectionery**

This regulation is not intended for disputes and/or abuses that relate to provisions of the Collective Labor Agreement for Confectionery and/or the incorrect application of the provisions of the Collective Labor Agreement by Banketbakkerij Nora. For such disputes, an Appeals Committee has been set up on the basis of Article 53 of the Collective Labor Agreement for Confectionery to which both employees and Banketbakkerij Nora can turn to social partners for a dispute or submit a request for explanation or application of provisions in the Collective Labor Agreement for Confectionery.

If you want to know how you can submit such a dispute, explanation or applicability to the Appeals Committee, a regulation of the Appeals Committee for the Confectionery Industry has been included in [Appendix IV of the Collective Labor Agreement for Confectionery](#).

## Chapter 6 Final provisions

### *Validity of the reporting procedure*

1. As of 17 December 2023, having a reporting procedure for whistleblowers is mandatory for every employer with at least fifty employees (temporary workers, interns and self-employed persons also count). It is Confectionery Nora within the confectionery sector to apply its own reporting procedure for whistleblowers. However, every reporter does have the opportunity to talk to the confidential adviser for the confectionery industry.

### *Dutch law applicable*

2. This arrangement is governed by Dutch law. In addition, the Netherlands courts have jurisdiction to settle disputes under that scheme.

### *Validity of articles*

3. If one or more articles of this reporting procedure are not binding, regardless of the reason for this, the validity of the other articles of this reporting procedure will not be affected.

### *Disclaimer*

4. This model regulation has been compiled with the utmost care. Nevertheless, no rights can be derived from this. VBZ or social partners accept no liability for the consequences of any inaccuracies or shortcomings.

## Chapter 7 Contact Details

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