



# Speak Up policy

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Corporate Ethics & Compliance



Integrity

Kiwa Code of Conduct and Compliance

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# 1 Introduction

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We trust you talk to us. You can trust us to listen. We ARE Kiwa.

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At Kiwa, we believe in acting with integrity, in line with our values and mission and in compliance to applicable laws, regulations and company policies and procedures. The Kiwa Code of Conduct and Compliance summarizes our values and principles.

We support our commitment with a 'Speak Up' culture, endorsed by the Executive Board of Kiwa. This means that if you feel our values, the Kiwa Code of Conduct and Compliance, policies or the law are violated, we invite you to please Speak Up and share your concerns. You can be certain Kiwa will handle your concerns with utmost care. Building and retaining such a 'Speak Up' culture is a collective and an individual responsibility for all of us at Kiwa.

## 2 When to Speak Up

If you have a concern or witness undesirable behavior, it is important that you ask questions or raise the issue. Whenever you think: 'I'm not sure if this is right', ask a question or raise a concern: please Speak Up; don't keep it to yourself or ignore it.

For instance:

- if you feel a colleague is treating you poorly;
- if you see or experience unsafe working conditions;
- if you suspect someone acting fraudulent;
- if you think a colleague is being bribed;
- if you think a colleague is being dishonest.

You can (also) raise concerns about (possible) violation of:

- our corporate values;
- our Code of Conduct and Compliance;
- our Fair Labour and Ethical Behaviour standards;
- our guidelines for proper behaviour;
- (inter)national rules or regulations.

And we encourage to act as a whistle-blower in case of:

- conflicts of interest;
- unfair competition;
- bribery;
- fraud;
- disclosure of confidential information;
- discrimination, intimidation, harassment and violence;
- other cases that lead to reputational damage.

## 3 How to Speak Up

It can be difficult or stressful to ask questions about what you experience or witness, to report a violation or to ask for support when questioning a possible violation of our shared values, our policies or the law. Still, we urge you to do so at all time and preferably on a local level. The possibilities below can help you.

### 3.1 Give feedback directly

Within Kiwa, we welcome prompt and honest feedback. Therefore, try to raise your concern to the person involved as soon as possible.

### 3.2 Report to someone in your immediate working environment

Preferably, share your concern with the person(s) involved. Minor issues are usually best dealt with this way. Building and retaining such a speak up culture is a collective and an individual responsibility for all of us at Kiwa.

If you believe you cannot handle your concern with someone directly, please go to someone in your immediate working environment. For example, your manager or next higher manager, your HR manager, the Ethics & Compliance Officer or any other person you trust. They are there to listen and take appropriate action.

### 3.3 No alternative? Use the Speak Up reporting channel

When it is not possible or if you feel uncomfortable to report misconduct or to raise your concern to the person involved, a manager or someone else in your immediate working environment, please use [the Speak Up reporting channel](#).

This is safe and sensible, fully independent and impartial. You can either fill in an [online form](#) or submit your concern [via phone](#); from wherever you are located in the world. Anything you share will be kept fully confidential.

On the [Speak Up site on Kiwa MyDesk](#) you can find more information on the Speak Up channel. In addition to this, local law may offer an option to report to appropriate local authorities.

When reporting or asking questions:

- you may do so anonymously (although we kindly invite you to share your identity);
- we encourage you to be specific with dates, names and references;
- be aware that general accusations cannot be properly investigated;
- you will be protected against any form of retaliation, unless you acted maliciously or in bad faith.

In principle, reported concerns will be handled and investigated by the local Legal/Compliance/HR officer in alignment with the Kiwa Corporate Ethics & Compliance Officer unless a different approach is appropriate in the given circumstances. A reporter will regularly be informed on process and at any time can leave additional messages via the Speak Up channel.

## 4 To be dealt with in your immediate working environment

Next to direct feedback to the person involved about a potential issue, your own or next level manager, your local HR department or a confidant can help you.

The Corporate Ethics & Compliance Officer supports local management and Legal/Compliance/HR officers on how to deal with a compliance case. Also support and instruction are being provided on when to deal with a compliance case locally and when to align with the Corporate Ethics & Compliance Officer.

These examples of suspected cases or reports can typically be dealt with locally:

- local conflicts between employees;
- unequal treatment in the local workplace;
- conflicts of opinion between local colleagues on employment contract issues;
- overload in local work situations;
- conflicts about the distribution of local tasks or in terms of working hours and overtime
- local conflicts about work content;
- regular cases of being late or leaving too soon;
- questions or disagreements on salary or holiday leave;
- local cases involving for example compliance with the release limits according to ACTA\* Approval & Authority rules, or compliance with the corporate requirements for changes to the General Terms and Conditions;
- local health management issues;
- dissatisfaction with equipment;
- reports on (not allowed or excessive) private use of professional equipment;
- disagreement with local decisions about e.g. promotions, reorganisations or salary negotiations when these decisions violate our policies or the law;

## 5 Key Speak up principles

You can be certain that when you Speak Up, your questions, concerns and reports will be handled with utmost care.

### 5.1 Confidentiality

All reports will be handled confidentially to the maximum extent possible. When you as a reporting employee have shared your name, it will only be shared for feedback and on a need-to-know basis with specific case investigators.

### 5.2 Anonymity

Although we kindly invite you to share your identity when contacting someone in your immediate working environment or Kiwa Corporate for reporting misconduct, you may report anonymously. However, it is impossible to give you feedback or ask additional clarifying questions. Moreover, anonymous reports are usually harder to investigate.

### 5.3 Non-retaliation

Kiwa will treat anyone raising a concern as if no report was filed. We'll treat your report or question in good faith, which means we base ourselves on the belief that what you are asserting is true (whether or not a subsequent investigation process can confirm the assertion) and that your report does not result in retaliation. Kiwa will take no disciplinary measures or other steps against an employee raising a genuine concern, even if this concern turns out to be unfounded, mistaken or misguided in a later stage. We strongly adhere to this principle.

## 6 Key investigation principles

If after you Speak Up there is a need for further investigation following your report, Kiwa adheres to a number of investigation principles.

### 6.1 Independence

The investigator(s) shall be sufficiently independent and without prejudice in order to be able to perform the investigation in an objective manner.

## 6.2 Impartiality

The investigator(s) shall have an impartial attitude toward the investigation and its results and shall be sufficiently impartial in order to perform the investigation in an objective manner.

## 6.3 Proportionality

Investigation measures need to be proportional for reaching the investigation goal. Investigations should not have a disproportional impact on the privacy of the reporter nor the accused.

## 6.4 Fair hearing

Both the reporter, if known, and the person(s) under investigation have the right to be heard during the investigation and to have a trusted person present at the hearing. The accused will be given the opportunity to respond to the investigation results.

## 6.5 Reasonable timelines

The investigation should be conducted within a reasonable timeframe, which also depends on the type of report. Both the accused and the reporter will be informed and updated on the expected due date and closing of the case.

# 7 Questions

If you have any questions relating to Speak Up, please contact your (country) manager, local HR department or Legal/Compliance Officer or the Executive Vice President of your region. Alternatively, you can contact the Corporate Ethics & Compliance Officer or Corporate HR.

If you have any practical questions relating to Kiwa's Code of Conduct and Compliance and underlying company policies and procedures, you can also contact the Kiwa Helpline, [helpline@kiwa.com](mailto:helpline@kiwa.com).

Thank you for supporting our efforts to detect, correct and prevent non-compliant behaviour!