

Speak Up Policy

Our commitment to a secure working environment

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External

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//ACTION

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1. Introduction

1.1 Ownership

The HR department is the owner of this Policy and responsible for the maintenance and implementation thereof.

1.2 Purpose

Action is committed to conducting its operations with openness and honesty and believes it is essential that there is always room to internally discuss any Concerns you may have. More than that, Action encourages you to speak up if you believe that our Values, our Code of Conduct, or any (local) laws or regulations have been violated or are threatened to be violated. Doing so helps Action address issues before they can affect our employees, business, or stakeholders. Through this Policy, Action aims to create an environment where everyone feels safe to speak up and voice their Concerns.

1.3 Scope

This Policy has an intentionally wide scope of application, in order to enable anyone with a business relationship with Action to raise issues or wrongdoings witnessed. This Policy applies to all those who may raise Concerns, which includes all (former) employees, job applicants, interns, temporary workers, students, trainees, volunteers, proxies, partners/shareholders, members of bodies of the Action legal entities, NGOs and customers and individuals from third parties with whom Action has a business relationship (direct/indirect) within the countries of the European Economic Area or Schengen Area where Action has stores, offices or distribution centres (such as contractors, subcontractors, consultants, suppliers, and business stakeholders). If any of the prior categories of individuals mentioned raise a Concern, they are considered Reporters. Anyone who raises Concerns in good faith will be protected under this Policy if the conditions to be protected set-out in section 2.8 of this Policy are met, even if a Concern reported is ultimately proven unfounded. If a Reporter experiences an act of retaliation for submitting a report (e.g., getting reprimanded) this should also be reported. Knowingly raising malicious or unfounded Concerns or providing false testimonies is prohibited under this Policy.

Additional or varying local / national legal requirements are specified in Annex 1 to this Policy. In case of a conflict between this Policy respectively its annexes and any local laws or regulations, including professional obligations, the local law or regulation shall always prevail.¹

Concerns falling under this Policy include but are not limited to HR related topics, such as undesirable behaviour, working environment, and other situations as defined under "Concern" in the glossary.

¹ In case of conflict between the English version of this policy and the local translation, the English version shall always prevail.

Non-HR related Concerns are also covered by this Policy, including breaches of environmental laws, corruption, money laundering, and other situations as defined under “Concern” in the glossary.

This Policy does not apply to:

- IT related complaints.
- Certain types of employment law matters (e.g. disagreement about performance)
- Topics or incidents that are raised or should be raised to other third party grievance mechanisms Action is connected to (e.g. amfori Speak for Change or Li & Fung FaceUp). Topics or incidents that are raised or should be raised to these channels shall follow the specific procedures and processes as applicable.
- Topics or incidents raised to other formal Action channels (such as local policies as applicable). Topics or incidents raised to these channels shall follow the specific (local) procedures and processes as applicable.
- General customer questions, not being a Concern as defined in the glossary.

Note that all reports are evaluated on a case-by-case basis. If a Concern is not in scope of this Policy, you will be informed, and such complaints will be redirected to the appropriate channel.

The meaning of words that start with a capital letter is defined in the Glossary (Chapter 5).

2. Reporting

2.1 Reporters

A Reporter has the role of raising their Concern. Where possible and if the Reporter feels comfortable doing so, this should initially first be done through the Reporter’s manager or functional director if the Reporter has an employment relationship with Action. At Action, Concerns can be submitted in writing, by electronic means, or verbally (including by means of a physical meeting, if requested) subject to the reporting details as set out below.

2.2 Internal Reporting channels

Managers and functional directors

Managers and functional directors are typically the first persons to receive Concerns. Managers and functional directors should take reasonable efforts to resolve the Concerns submitted to them in close communication with the Reporter. Generally a manager or functional director may, in addition to the confidentiality requirements stipulated in section 2.5, only escalate or share the details of a Concern without the explicit consent of the Reporter if (i) a Concern relates to an incident that may result in immediate harm to others or (ii) if he/she reasonably deems alignment with an HR Director/ HR manager/HR advisor/HR business partner is required to address the Concern (iii) if the Concern relates to non-HR related topics.

Even in these cases, the manager or functional director should only share the information that is necessary to address the Concern, and should not reveal, for instance, the identity of the Reporter, unless it is strictly necessary.

HR Director, HR managers, HR advisors and HR business partners

HR Director, HR managers, HR advisors and HR business partners may receive HR-related Concerns and address them in the same capacity as a manager or functional director. Reporting to the HR Director, HR managers, HR advisors or HR business partners should be the first alternative reporting channel, besides reporting to the manager or functional director (as referred to above), Reporters should apply for HR-related Concerns. Generally the HR Director, HR managers, HR advisors and HR business partners may, in addition to the confidentiality requirements stipulated in section 2.5, only escalate or share the details of a Concern without the explicit consent of the Reporter if (i) a Concern relates to an incident that may result in immediate harm to others or (ii) if he/she reasonably deems alignment with the HR Director / HR Manager within Action required to address the Concern.

Confidential advisor or trusted person

Next to the above channels (i.e. reporting through (i) managers or functional directors or (ii) HR Director, HR managers/HR advisors/HR business partners), a Reporter has the option to discuss the Concern with a Confidential Advisor/Trusted Person (this only applies for the countries who have a Confidential Advisor/Trusted Person as legally required in such country on the basis of local law). A Confidential Advisor/Trusted Person is a person who has a professional duty of confidentiality and who can be consulted in confidence regarding a Concern. A Confidential Advisor/Trusted Person can also be requested for advice on where to submit a Concern. Confidential Advisors/Trusted Persons can provide advice but do not initiate investigations, unless otherwise provided for by local law. If Action has appointed a Confidential Advisor/Trusted Person in a relevant country, his/her details can be found in Annex 1 under the relevant country's section within this Policy.

Alertline

Potential Reporters, who have an employment relationship with Action, are encouraged to report a Concern, where applicable, through their manager, functional director, HR manager/HR advisor or HR business partner first as referred to above, unless they feel constrained in doing so or have already done so but are not satisfied with the response. In that case or in the case it concerns a Reporter who does not have an employment relationship with Action but falls within the scope of this Policy, Concerns can be raised:

- Online via the Alertline web portal, action.ethicspoint.com, (the option to report anonymously is available)
- Via the Alertline telephone, for which all telephone operators are from our external supplier (the option to report anonymously is available):

AT -	+43800 068 728
BE -	+32800 74 816
CZ -	+420800 142 389
FR -	+33800 91 84 03
GE -	+49800 181 4853
IT -	+39800 168 034
LU -	+352800 24 627
NL -	+31800 0201553
PL -	+48800 005 058
PT -	+351800 815 081
RO -	+40800 890 685
SP -	+34900 999 387
SK -	+421800 601 097
Swiss -	+41800 040 031

The Alertline is a toll-free phone number that is available 24 hours a day, 365 days a year. The Alertline is administered by a third party (Navex). A written report of the call will be provided to the Case Handler (for “Case Handler” also see section 2.4 below). The written report will not disclose the Reporter’s identity in case of an anonymous report. Note that mechanisms are in place to ensure that if a report implicates the Case Handler (who would typically receive the report), the written report will be redirected to another person.

In the event the Reporter has additional evidence regarding allegations in their Concern (e.g. documents proving their allegation), this should be mentioned in their Report. Such evidence should however not be submitted unless explicitly requested as part of the investigation.

Note that depending on the jurisdiction, audio recording, filming, or taking photographs of others without their knowledge may be illegal. Reporters could be separately held liable for performing such illegal activities, even if they are performed in good faith.

Further details of reporting through the Alertline are set out in section 2.4

2.3 External reporting channels

Reports may also be submitted to a party outside of Action, such as external authorities like the relevant Whistleblowers Authority, or any authority mentioned in Annex 1 to this Policy (subject to the specific country). This is recommended as a last resort if, for example, the use of internal channels does not work or results were not satisfactory. In such cases, it is kindly requested to carefully consider what reporting channel is most appropriate.

2.4 Reporting through the Alertline

2.4.1 Case Handlers and Investigators

Case Handler

The Case Handler is the Action employee appointed by Action within HR or Risk Assurance based on the issue type selection (e.g. type of concern; harassment, fraud etc.) who (i) initially receives written reports through the Alertline web portal or external Alertline telephone operators, (ii) maintains contact with the Reporter through the Alertline system – including the acknowledgement or receipt, updates and closure and (iii) forwards the report to the Investigators (if needed). The Case Handler will never forward a raised Concern to a stakeholder for investigation if they are implicated or accused in the report. In case reporting is done on a local level, please see Case Handler details in Annex 1.

Investigators

Head of Risk Assurance

The Head of Risk Assurance (or a designated representative) is responsible for investigating non-HR related Concerns if reports are made on group level. If reports are made on a local level, see Annex 1 for Investigator details. Based on the nature of the Concern, other departments (such as Legal, Fraud & Store Security, IT) or external parties may be involved by the Investigator to assist or conduct an investigation. The need to involve external parties, including whether or not to involve external authorities such as the police, is assessed by the Investigator in consultation with Legal, HR and approved by the CEO or CFO of Action.

HR Director, HR Business partners, Country HR managers or Supply chain HR manager

HR Director, HR Business partners, Country HR Managers, Supply chain HR manager (or designated representatives) are responsible for investigating HR-related Concerns. If reports are made on a local level, see Annex 1 for investigator details. Based on the nature of the Concern, other departments (such as Legal, Fraud & Store Security, IT) or external parties may be involved by the Investigator to assist or conduct an investigation. The need to involve external parties, including whether or not to involve external authorities such as the police, is assessed by the HR Director (or designated representative) in consultation with Legal, HR and approved by the CEO or CFO of Action.

2.4.2 Response times

- After reporting a Concern, a Reporter should, according to this Policy, receive an acknowledgement of receipt of a Concern within 7 days as from the date that a Concern has been raised.
- Within a reasonable period of time not exceeding 3 months as from the acknowledgement of receipt of the Concern or in the absence of such acknowledgement of receipt, within 3 months as from the expiry of the 7-day period after the report of the Concern was made, the Reporter shall be further informed about the assessment of the Concern, on the actions envisaged or taken as follow-up (if any) and on the grounds for such follow-up.

2.4.3 Anonymous reporting

- Reporting Concerns anonymously is not encouraged as this can impede an investigation.

- If a potential Reporter only feels comfortable to report a Concern anonymously, then they can do so via the Alertline options detailed under the “reporting channels” section set out above.
- If an anonymous reported Concern cannot be properly investigated without additional information, the reported Concern may need to be closed for lack of sufficient information.
- Action will not take efforts to uncover the identity of the Reporter if they have decided to report a Concern anonymously. Action will make efforts to keep a Reporter’s identity anonymous to the extent possible.

2.5 Confidentiality

- All reported Concerns are treated confidentially. Anyone who obtains information on a Concern is obliged to keep it strictly confidential. The Reporter’s identity (if known) and the details of the Concern will only be shared with a limited number of people on a need-to-know basis, unless:
 - Action is legally required to make such disclosure;
 - Disclosure is required for a notification of the relevant regulatory or criminal authorities;
 - The Reporter’s prior written consent has been obtained.
- Information about Concerns may be shared for reporting purposes/analysis if identifying details of the Reporter are removed.

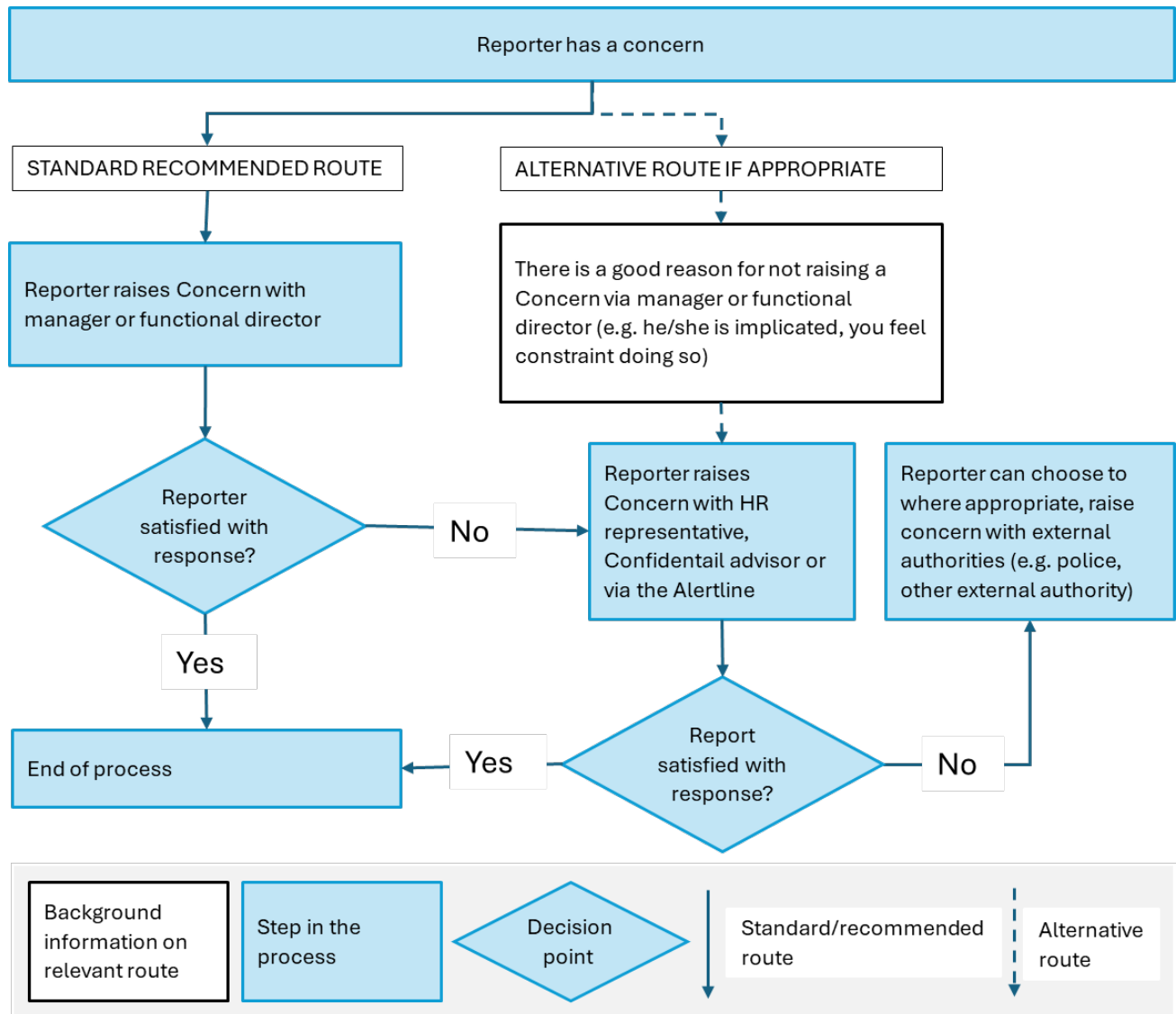
2.6 Protection against unfair treatment

- Action will not tolerate any retaliation against Reporters who report a Concern on reasonable grounds and in accordance with this Policy. Such reports will not result in the Reporter being dismissed, demoted, suspended, threatened or otherwise disadvantaged in their employment or work-related status. Action will do its utmost to prevent retaliation and shall take appropriate corrective or disciplinary measures against the individual who has displayed such behaviour.
- However, the specific protection measures and remedies as provided for in the EU Whistleblowing Directive and national whistleblowing laws only apply when the Concern falls within the scope of the EU Whistleblowing Directive and/or national laws.
- To benefit from the specific protection measures and remedies under the EU Whistleblowing Directive and/or national whistleblowing laws, the Reporter (i) must have had reasonable grounds to believe that the reported information about the suspected Concern was true at the time of reporting and (ii) must have made either an internal report or an external report.
- In the event that the Reporter, a person who assists the Reporter in the reporting process (‘facilitator’) or other individuals who are connected with the Reporter and are involved in reporting a case, believe they are experiencing an act of retaliation or victimization, they may raise an additional Concern or update an active Concern (if applicable), or file a claim in accordance with local law.

2.7 Report a Concern in good faith

- If an individual intentionally reports a false Concern, its report will not be subject to the protection provided in this Policy. Such individual will face corrective or disciplinary consequences. Moreover, he/she can be held liable for any consequential damages incurred.

3. Process



4. Publication

All employees of Action will, at the start of their employment, receive a link to this Policy within their onboarding documents. This Policy will also be published on the Action intranet (Anet). Moreover, links to this Policy will be made available publicly via the Action website(s).

5. Glossary

Words with a capital letter have the meaning as defined in the overview below.

Action

Action Holding B.V., as well as its subsidiaries and its controlled entities.

Case Handler

The Case Handler is the Action employee who (i) initially receives written reports through the Alertline web portal or external Alertline telephone operators and (ii) maintains contact with the Reporter through the Alertline system– including the acknowledgement or receipt, updates and closure and (iii) forwards the report to the Investigators (if needed).

Code of Conduct

Code of Conduct of Action

Concern

A Concern, based on reasonable grounds and on the Reporter's personal knowledge acquired about (i) (actual or potential) irregularities and / or (ii) about wrongdoings and / or (iii) about breaches of law or internal policies / regulations.

Concerns falling under this Policy include but are not limited to HR related topics, such as:

- Undesirable behaviour, such as:
 - o Aggression and violence
 - o Bullying
 - o Discrimination
 - o Retaliation
 - o (Sexual) harassment
- Working environment, such as:
 - o Work relationships / dynamics
 - o Breaches of any Action policy

Also Concerns with regard to the following non-HR-related topics pertaining to EU law are covered by this Policy:

- Accounting, internal accounting controls or auditing matters
- Climate, environment, and human rights
- Breach of any law or regulation
- Fraud / theft
- Antitrust / competition law
- Breaches of confidentiality and data privacy
- Conflicts of interest
- Unfair customer treatment
- Corruption
- Market abuse

These include, amongst others, Concerns that fall under (i) the material scope of the EU Whistleblowing Directive and/or (ii) national whistleblowing laws. The latter are Concerns relating to the following areas and any areas covered by national whistleblowing laws:

- Public procurement
- Financial services, products and markets, and prevention of money laundering and terrorist financing
- Product safety and compliance
- Transport safety
- Protection of the environment
- Radiation protection and nuclear safety
- Food and feed safety, animal health and welfare
- Public health
- Consumer protection
- Protection of privacy and personal data, and security of network and information systems
- Breaches affecting the financial interests of the Union
- Breaches relating to the internal market

Confidential Advisor/Trusted Person

A person who has a professional duty of confidentiality and who is consulted by the Reporter in confidence regarding a Concern.

EU Whistleblowing Directive

Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

Policy

This Speak Up Policy.

Reporter(s)

Any person listed in section 1.3 'Scope' of this Policy who raises a Concern will be considered to be a Reporter. These individuals may include (former) employees, job applicants, interns, temporary workers,

students, trainees, volunteers, proxies, partners/shareholders, members of bodies of the Action legal entities, NGOs and customers and individuals from parties whom Action has a business relationship with (direct/indirect) within the countries of the European Economic Area or Schengen Area where Action has stores, offices or distribution centres (such as business stakeholders, contractors, subcontractors, consultants and suppliers).

Investigator(s)

The Investigator is responsible for investigating the reported Concern. The Case Handler and Investigator can be the same person. See Annex 1 for specific details per country.

Whistleblowing Officer

The Case Handler and Investigator for non – HR Concerns can alternatively be called the Whistleblowing Officer.

Values

Refers to Action's company values: discipline, teamwork, customer-focus, simplicity, cost-consciousness, and respect.

1. Annex I: Country-specific guidance and exceptions

The following sections consist of country specific guidelines that only apply in the country concerned.

5.1 Austria

6.1.1 Scope of whistleblower law

The material scope of application of Austria's national whistleblower law is limited to:

- public procurement
- financial services, financial products and financial markets and the prevention of money laundering and terrorist financing
- product safety and conformity
- traffic safety
- environmental protection
- radiation protection and nuclear safety
- food safety and animal health
- public health
- consumer protection
- protection of privacy and personal data and security of network and information systems and information systems
- corruption and related criminal acts under Sec 302 to 309 of the Austrian Criminal Code
- reports regarding the protection of the financial interests of the EU as referred to in Article 325 Treaty on the Functioning of the European Union and as further specified in relevant EU measures
- as well as violations relating to the internal market, as referred to in Article 26 para 2 Treaty on the Functioning of the European Union, including breaches of EU competition and State aid rules and breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law issues

It is also possible to offer additional reporting categories in the internal reporting system (as done by Action). In such cases where a report goes beyond the legal scope of the law, such cases will not be protected by the national whistleblower law.

6.1.2 Internal reporting channels

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels (via Alertline) through which Reporters can report Concerns involving the local entity Action Retail Austria GmbH. Reporters can make reports to local Austrian reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports : by dialling the local Austrian phone number : +43 0800 068728 , where Reporters can indicate that they want to have their report be followed-up locally by a local Case Handler and/or a local Investigator.

If the Reporter chooses to use the local Austrian channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store/CO related HR Concerns: The country HR Manager (or designated representative)
- For Non-HR Concerns: The country HR manager (Local Whistleblowing Officer) (or designated representative)

6.1.3 External reporting channels

As indicated under section 2.3 of this Policy, reports may also be submitted to a party outside of Action, such as external authorities. This is recommended as a last resort if, for example, the use of internal channels does not work or results were not satisfactory.

Austrian Federal Bureau of Anti-Corruption and Prevention of Corruption (*Bundesamt für Korruptionsprävention und Korruptionsbekämpfung*). Please note, that for certain areas there are other exclusively competent external bodies.

Bundesministerium für Inneres
Herrengasse 7
1010 Wien
Österreich
E-Mail: BMI-III-BAK-SPOC@bak.gv.at
Telephone: + 43 1 53 126-906800

6.1.4 Categories of persons who may be protected in addition to those specified

In addition to what is stipulated in section 1.2 of this Policy, persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members, may also qualify as Reporters.

6.1.5 Remedies of retaliation

Reporters who face retaliation may have access to the following legal remedies in case of retaliation related to a reported Concern that falls within the scope of the EU Whistleblowing Directive and/or Austrian whistleblowing laws.:

- actions for reinstatement in the event of reversible retaliatory measures such as suspension, termination or withholding of promotion;
- compensation for financial losses and personal impairment suffered in the event of (partially) irreversible retaliatory measures such as coercion, intimidation, or measures that trigger medical treatment.

6.1.6 Sanctions

Those who obstruct or attempt to obstruct whistleblowers, violate confidentiality or knowingly make a false report can also be punished with fines.

5.2 Belgium

6.2.1 Confidential Advisor / Trusted person

For Concerns relating to undesirable behaviour such as aggression and violence, bullying, discrimination, harassment, retaliation and sexual harassment, the Reporter can call +32 2 549 71 57. This phone line is managed by an external supplier, so there is no risk of an Action employee answering the phone. The company who provides this service is Mensura External Service for Prevention and Protection at Work, Psychosocial risks at Work.

6.2.2 Concerns that fall under the scope of this Policy

Besides the Concerns that fall under the definition of Whistleblowing according to EU law as listed in Section 5 'Glossary', the Belgian Whistleblowing Act also allows reports made of breaches relating to the combating against tax fraud and the combating against social fraud. These Concerns are also covered by this Policy for reports relating to Belgium.

Reporters must have obtained this information on breaches in a work-related context, unless the breach is in the area of financial services, products and markets or in the area of preventing money laundering and terrorist financing in which case information obtained outside a professional context can also be reported.

6.2.3 Internal reporting channels

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels (via Alertline) through which Reporters can report Concerns involving the local entity Action Belgium B.V. Reporters can make reports to local Belgian reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports : by dialling the local Belgian phone number : +32 800 74 816, where Reporters can indicate that they want to have their report be followed-up locally by a local Case Handler and/or a local Investigator.

If the Reporter chooses to use the local Belgium channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store/CO related HR Concerns: The country HR Manager (or designated representative)
- For Non-HR Concerns: The country HR manager (Local Whistleblowing Officer) (or designated representative)

6.2.4 External reporting channels

As indicated under section 2.3 of this Policy, reports may also be submitted to a party outside of Action, such as external authorities. This is recommended as a last resort if, for example, the use of internal channels does not work or results were not satisfactory.

Belgium appointed a 'Federal Ombudsman' to coordinate reporting through external reporting channels.

In addition to this Federal Ombudsman, a Royal Decree of 22 January 2022 designated the following authorities that are legally authorised to receive reports as an external reporting channel within the scope of their respective mandates:

- The Federal Public Service Economy, SMEs and Energy ("Federale Overheidsdienst Economie, KMO, Middenstand en Energie" – "Service public fédéral Economie, PME, Classes Moyennes et Energie")
- The Federal Public Service Finance ("Federale Overheidsdienst Financiën" – "Service public fédéral Finances")
- The Federal Public Service Health, Safety of the Food Chain and Environment ("Federale Overheidsdienst Volksgezondheid, Veiligheid van de voedselketen en Leefmilieu" – "Service public fédéral Santé publique, Sécurité de la chaîne alimentaire et Environnement")
- The Federal Public Service Mobility and Transport ("Federale Overheidsdienst Mobiliteit en Vervoer" – "Service public fédéral Mobilité et Transports")
- The Federal Public Service Employment, Labour and Social Dialogue ("Federale Overheidsdienst Werkgelegenheid, Arbeid en Sociaal Overleg" – "Service public fédéral Emploi, Travail et Concertation sociale")
- The Federal public planning service for Social Integration, Anti-poverty Policy, Social Economy and Federal Urban Policy ("Programmatie Overheidsdienst Maatschappelijke Integratie,

- Armoedebestrijding, Sociale Economie en Grootstedenbeleid” – “Service public de programmation Intégration Sociale, Lutte contre la Pauvreté, Economie Sociale et Politique des Grandes Villes”)
- The Federal Agency for Nuclear Control (“Federaal Agentschap voor Nucleaire Controle” – “Agence fédérale de Contrôle nucléaire”)
 - The Federal Agency for medicines and health products (“Federaal Agentschap voor Geneesmiddelen en Gezondheidsproducten” – “Agence fédérale des médicaments et des produits de santé”)
 - The Federal Agency for the Safety of the Food Chain (“Federaal Agentschap voor de veiligheid van de voedselketen” – “Agence fédérale pour la sécurité de la chaîne alimentaire”)
 - The Belgian Competition Authority (“Belgische Mededingingsautoriteit” – “Autorité belge de la Concurrence”)
 - The Belgian Data Protection Authority (“Gegevensbeschermingsautoriteit” – “Autorité de protection des données”)
 - Financial Services and Markets Authority (“Autoriteit voor Financiële Diensten en Markten” – “Autorité des services et marchés financiers”)
 - The Belgian National Bank (“Nationale Bank van België – “Banque nationale de Belgique”)
 - The College of Auditor Supervisors (“Het College van toezicht op de bedrijfsrevisoren” – “le Collège de supervision des réviseurs d’entreprises”)
 - The authorities mentioned in article 85 of the Act of 18 September 2017 on money laundering and the financing of terrorism (“De autoriteiten gemeld in artikel 85 van de wet van 18 september 2017 tot voorkoming van het witwassen van geld en de financiering van terrorisme en tot beperking van het gebruik van contanten” – “Les autorités visées à l’article 85 de la loi du 18 septembre 2017 relative à la prévention du blanchiment de capitaux et du financement du terrorisme et à la limitation de l’utilisation des espèces”)
 - The National Committee for Security of Drinking Water Supply and Distribution (“Nationaal Comité voor de beveiliging van de levering en distributie van drinkwater” – “Comité national de sécurité pour la fourniture et la distribution d’eau potable”)
 - The Belgian Institute for Postal Services and Telecommunications (“Belgisch Instituut voor postdiensten en telecommunicatie” – “Institut belge des services postaux et des télécommunications”)
 - The National Health Insurance Fund (“Rijksinstituut voor ziekte- en invaliditeitsverzekering” – “l’Institut National d’Assurance Maladie-Invalidité”)
 - The National Institute for the Social Security of the Self-employed (“Rijksinstituut voor de Sociale Verzekeringen der Zelfstandigen” – “l’Institut National d’Assurances Sociales pour Travailleurs Indépendants”)
 - The National Unemployment Office (“Rijksdienst voor Arbeidsvoorziening – “l’Office National de l’Emploi”)
 - The National Social Security Office (“Rijksdienst voor Sociale Zekerheid” – “l’Office National de Sécurité Sociale”)
 - The Social Intelligence and Investigation Service (“De Sociale Inlichtingen en Opsporingsdienst” – “Le Service d’Information et de Recherche Sociale”)
 - The Autonomous Anti-Fraud Coordination Service (“De Autonome dienst Coördinatie Anti-Fraude (CAF)” – “Le Service autonome de Coordination Anti-Fraude (CAF)”)
 - Vessel Control (“De Scheepvaartcontrole” – “Le Contrôle de la Navigation”)

If no authority considers itself competent to receive a report, the Belgian Federal Ombudsman will act as the competent authority. The latter will also act as a coordinator of external reports, such as for directing the report to a competent authority other than the one that initially received it.

6.2.5 Categories of persons who may be protected in addition to those specified

Reporters who make an internal report, an external report or a public disclosure anonymously, and who are subsequently identified and suffer retaliation, also benefit from the protection provided by this Policy.

6.2.6 Remedies for retaliation

Employees may be entitled to compensation in case of retaliation related to a reported Concern that falls within the scope of the EU Whistleblowing Directive and/or Belgium whistleblowing laws. If the victim is not an employee, the compensation is set at the actual damage suffered (the burden of proof lies with the Reporter).

- Such compensation cannot be cumulated with any indemnity for manifestly unreasonable dismissal.
- Employees who have reported violations in the area of financial services, products, and markets, and who have suffered retaliation measures as a result, can request to be reinstated.
- The president of the labour court may also take preventive corrective measures against acts of retaliation committed against employees (summary proceedings), if necessary.
- Retaliation is punishable by law via prison sentences or administrative fines.

6.2.7 Sanctions

Legal entities or their representatives who (i) do not comply with their obligations on internal reporting and follow-up, or (ii) (try to) obstruct reporting, breach confidentiality, take retaliatory measures or initiate abusive proceedings, may be penalised with disciplinary measures, criminal or administrative fines.

5.3 Czech Republic

6.3.1 Anonymous reporting

Although anonymous reporting is possible according to the whistleblower law in the Czech Republic they do not receive protection under the Act No. 171/2023 Sb., on the Protection of Whistleblowers (the “**Act**”) unless / until they are identified, in which case the Reporter is entitled to the full protection under the Act.

6.3.2 Scope of whistleblower law

In addition to the categories covered by the EU Whistleblower Directive, the Czech Republic has included the following infringements:

- financial services, mandatory audit and other auditing services, financial products and financial markets;
- corporate income tax;
- transportation and road traffic safety;
- public auctions;
- protection of internal order and security;
- protection of electronic communications; and
- criminal offences;

- misdemeanours which violate the Act; and
- misdemeanours under Czech law for which the offender is liable to a fine of at least CZK 100,000.

6.3.3 Internal reporting channels

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels (via Alertline) through which Reporters can report Concerns involving the local entity Action Retail Czech s.r.o. Reporters can make reports to local Czech reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports : by dialling the local Czech phone number : +420 800 142 389, where Reporters can indicate that they want to have their report be followed-up locally by a local Case Handler and/or a local Investigator.
- In writing or in person by reaching out to local Whistleblowing Officer. The local reporting channels and the names and contact details of the local Whistleblowing Officer(s) are published on Action Retail Czech website: <https://www.action.com/cs-cz/>

If the Reporter chooses to use the local Czech channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store/CO related HR Concerns: The country HR manager (or designated representative)
- For Non-HR Concerns: The country HR manager (Local Whistleblowing Officer) (or designated representative)

6.3.4 External reporting channels

As indicated under section 2.3 of this Policy, reports may also be submitted to a party outside of Action, such as external authorities. This is recommended as a last resort if, for example, the use of internal channels does not work or results were not satisfactory.

For Czech republic the External authority is: The Ministry of Justice

6.3.5 Remedies for retaliation

Reporters may be entitled to compensation as a remedy for retaliation in case a reported Concern falls within the scope of the EU Whistleblowing Directive and/or Czech whistleblowing laws.

6.3.6 Timelines that apply

Contrary to what is stipulated in section 2.4 reports must be responded to within 30 days (after the initial acknowledgement of the receipt of the Report). In factually or legally more complex cases, the local Whistleblowing Officer may extend this period by a further 30 days and will inform the Reporter in writing, stating the relevant reasons. Such extension may be granted no more than twice.

Local law requires that Reporters be allowed to report Concerns in person. The local Whistleblowing Officer is obliged to accept a report without undue delay, but not later than within 14 days, unless the Reporter and the local Whistleblowing Officer agree otherwise in writing. The local Whistleblowing Officer is obliged to ensure the receipt of an oral report and to proceed in a manner such as to protect the identity of the Reporter.

6.3.7 In person reports

The local Whistleblowing Officer will make a protocol of the in-person report. If the Reporter agrees, an audio recording is made instead of the protocol. The local Whistleblowing Officer will allow the Reporter to comment on the protocol or the transcript (if any) of an audio recording, and the Reporter's comments will be attached to the protocol or the transcript of an audio recording.

Unless the Reporter consents to the making of an audio recording or transcript, the local Whistleblowing Officer must not make it. In such a case, they will execute a record that faithfully captures the substance of the oral report. The local Whistleblowing Officer will allow the Reporter to comment on the record; the Reporter's comments will be attached to the record. A similar procedure will be followed where it is not technically possible to make an audio recording of a report submitted orally.

6.3.8 Sanctions

Anyone who (i) prevents a whistleblower from reporting or (ii) fails to prevent retaliation against a Reporter may also face a monetary fine.

5.4 France

6.4.1 Anonymous reporting

Anonymous reporting is possible but not encouraged. If anonymous reporting is performed:

- the seriousness of the facts mentioned should be established and the factual elements should be sufficiently detailed; and
- The processing of this report should be carried out with special precautions, such as a prior examination by the first addressee of the appropriateness of its circulation within the whistleblowing system.

6.4.2 Scope of whistleblower law

The national whistleblower law in France also covers:

- crimes or offences;
- violations or an attempt to conceal a violation of:
- an international commitment duly ratified or approved by France;
- a unilateral act of an international organisation taken on the basis of such a commitment;
- the law or regulations;
- a serious threat or harm to the public interest; and

- violations of European law.

The facts reported may concern "information" on a crime, offence or violations of the law, but also "attempts to conceal" these violations.

In addition to what is stipulated in section 1.3 of the Policy, the scope should be extended to :

- shareholders, associates and holders of voting rights in the entity's general meeting;
- members of the administrative, management or supervisory bodies;
- external and occasional employees.

6.4.3 Internal reporting channels

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels (via Alertline) through which Reporters can report Concerns involving the local entity Action France SAS and Action Logistics France SAS. Reporters can make reports to local French reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports : by dialling the local French phone number : +33 800 91 84 03, where Reporters can indicate that they want to have their Report be followed-up locally by a local Case Handler and/or a local Investigator.

If the Reporter chooses to use the local French channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store/CO related HR Concerns: The country HR Manager (or designated representative)
- For DC related HR Concerns: The Supply Chain HR manager (or designated representative)
- For Non-HR Concerns: The country HR manager (Local Whistleblowing Officer) (or designated representative)

6.4.4 Response times

In addition to what is stipulated in section 2.4 of this Policy, the investigation should also include the following point:

- Within a reasonable period of time not exceeding 3 months from the date of the acknowledgement of receipt of the report or, in the absence of acknowledgement of receipt, 3 months from the expiry of a period of 7 working days following the report, the Reporter must receive written information on:
 - the measures envisaged or taken to assess the accuracy of the allegations and, where appropriate, to remedy the matter;
 - the reasons for these measures.

6.4.5 External reporting channels

As indicated under section 2.3 of this Policy, reports may also be submitted to a party outside of Action, such as external authorities. This is recommended as a last resort if, for example, the use of internal channels does not work or results were not satisfactory.

Défenseur des droits
Libre réponse 71120
75342 PARIS CEDEX 07

6.4.6 Remedies for retaliation

Many retaliatory actions (e.g. dismissal, exclusion from bonus etc.) can be annulled by labour courts. An employee may in particular seek an urgent order for reinstatement from the labour court in case of dismissal.

Remedial measures against retaliation extend to non-workers (e.g. by prohibiting blacklisting at sector or industry level). Whistleblowers expressly benefit from protection against moral and sexual harassment.

The law further provides for criminal sanctions against the perpetrator of retaliation against a whistleblower, including imprisonment and fines.

6.4.7 Sanctions

The disclosure of any confidential information, including identities of the Reporter and the people named in the report as well as the information revealed can also be sanctioned by fines and imprisonment.

Obstruction to the Reporters disclosure rights can also be sanctioned by fines and imprisonment.

If a complaint for defamation against a whistleblower gives rise to the decision to dismiss proceedings, the judge has the possibility, provided specific conditions related to the nature of the complaint are met, to sanction the plaintiff with a civil fine.

5.5 Germany

6.5.1 Scope of whistleblower law

The material scope of application of the German national whistleblower law extends in particular to:

- Offences that are punishable under national law,
- Offences that are subject to national fines, insofar as the violated provision serves to protect life, limb or health or to protect the rights of employees or their representative bodies,
- Other offences against certain federal and state legislation as well as directly applicable legal acts of the European Union and the European Atomic Energy Community (e.g. environmental protection, consumer protection).

6.5.2 Internal reporting channels

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels (via Alertline) through which Reporters can report Concerns involving the local entity Action Deutschland GmbH and Action Logistics Germany GmbH. Reporters can make reports to local German reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports : by dialling the local German phone number : +49 800 1814853, where Reporters can indicate that they want to have their Report be followed-up locally by a local Case Handler and/or a local Investigator.

If the Reporter chooses to use the local German channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store/CO related HR Concerns: The country HR Manager (or designated representative)
- For DC related HR Concerns: The supply chain HR manager (or designated representative)
- For Non-HR Concerns: The country HR manager (Local Whistleblowing Officer) (or designated representative)

6.5.3 External reporting channels

As indicated under section 2.3 of this Policy, reports may also be submitted to a party outside of Action, such as external authorities. This is recommended as a last resort if, for example, the use of internal channels does not work or results were not satisfactory.

Bundesamt für Justiz
Adenauerallee 99 – 103
53113 Bonn
Deutschland
Telephone: +49 228 99 410-40

6.5.4 Sanctions

Preventing a report in its subsequent communication, taking a prohibited reprisal, or intentionally or recklessly disregarding the confidentiality requirement is also punishable by administrative fines

The reference to Sections 30 and 130 Administrative Offences Act makes it possible that the maximum limit for fines can be increased tenfold in the case of serious violations.

5.6 Italy

6.6.1 Scope of whistleblower law

In addition to the categories covered by the EU Whistleblower Directive, the Italian national law has included violations of domestic law and explicitly excludes HR grievances and national security measures within its scope of whistleblowing. A Concern must never pertain to a purely private interest.

Under the Italian Law the Reporters may be:

- i. employees of public administrations as well as independent administrative authorities of guarantee, supervision or regulation, or of public economic entities, private law entities subject to public control pursuant to Article 2359 of the Civil Code, in-house companies, of public law bodies or public service concessionaires;
- ii. Action's employees;
- iii. self-employed workers, as well as stakeholders, coordinated and continuous collaborators, workers or collaborators who provide goods or services or perform works for third parties, as well as freelancers and volunteers, paid and unpaid trainees, who perform their activities in favor of Action as well as with entities in the public or private sector;
- iv. shareholders and persons with functions of administration, management, control, supervision or representation, even if such functions are exercised on a purely de facto basis, at entities in the public sector or the private sector.

6.6.2 Reporting Channels

Besides the group-wide reporting channel (via Alertline) referred to in section 2.2, Reporters in Italy shall make a report to the following local reporting channel (via Alertline) for Action Italy S.R.L. and Action Logistics Italy S.R.L. (the **"Italian Channel"**):

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports : by dialling the local Italian phone number : +39800 168 034, where Reporters can indicate that they want to have their report be followed-up locally by a local Case Handler and/or a local Investigator.
- Reports in writing or face to face (See also CIRCOLARE WHISTLEBLOWING as visible on Anet)

If the Reporter chooses to use the local Italian channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- Local Whistleblowing Officer (External person working outside Action) for all cases. Depending on the case the HR manager, regional manager etc can be involved regarding the investigation.

The Italian Channel grants a clear and strict separation of the data and roles as well as a deep security during all the phases of the process.

6.6.3 Process

Without prejudice for what provided under section 3 of this policy, the Reporter always has the right to use the Italian related local reporting channel directly without previously involving the direct manager.

6.6.4 External reporting channels

As indicated under section 2.3 of this Policy, reports may also be submitted to a party outside of Action, such as external authorities. This is recommended as a last resort if, for example, the use of internal channels does not work or results were not satisfactory.

In particular, as required under Legislative Decree 24/2023, the National Anticorruption Authority (ANAC) activates a channel of external reporting that guarantees, including through the use of encryption tools, the confidentiality of the identity of the Reporter, the person involved and the person mentioned in the Concern, as well as of the content of the Concern and related documentation.

The ANAC page for making a report can be accessed through the following link: <https://www.anticorruzione.it/-/whistleblowing>

The same confidentiality is also guaranteed when the Concern is made through different channels or reaches personnel other than those in charge of processing Concerns, to whom it is in any case transmitted without delay. External Concerns are made in written form through the IT platform or in oral form through telephone lines or voice messaging systems or, at the request of the Reporter, by means of a face-to-face meeting set within a reasonable period of time.

An external Concern submitted to a person other than ANAC shall be forwarded to ANAC, within seven days from the date of its receipt, giving simultaneous notice of the transmission to the Reporter.

More information about the ANAC reporting channel, as well as the rules and procedures for sending of reports are available at the following links <https://www.anticorruzione.it/-/whistleblowing>, as of time updated by ANAC itself.

It is possible to make an external Concern **only if**, if at the time of its submission, the Reporter (i) has made an internal Concern and the same has not been followed up, (ii) has reasonable grounds to believe that, if he/she made an internal Concern, the same would not be effectively followed up or that the same Concern may result in the risk of retaliation; and/or (iii) has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.

6.6.5 Sanctions

The ANAC can apply a series of sanctions against those responsible including monetary fines where it has been found that retaliation has been committed, a report has been obstructed (or an obstruction attempt) or that the obligation to observe confidentiality has been violated.

Finally, monetary sanctions can be levied against the Reporters for the crimes of defamation (damaging the reputation of others) or slander.

6.6.6 Disciplinary relevance

Without prejudice to the provisions of the disciplinary code from time to time adopted by Action to which reference is expressly made, the failure to comply with duties by Action's employees that may emerge as a result of a Concern, entails the possibility for Action to apply the disciplinary measures listed in the disciplinary code and / or in the National Collective Bargaining Agreement, in relation to the seriousness and extent of the misconduct and the accompanying circumstances.

For the purposes of the above and without prejudice to the provisions of the National Collective Labor Agreements from time to time applied by Action, it should be noted that they may give rise to the application of the aforementioned disciplinary sanctions, once the relevant procedure pursuant to Article 7 of Law 300/1970 has been completed, all the conduct that would result in (i) a violation of the rules covered by this Policy and/or (ii) a violation of the laws on so-called whistleblowing, as well as (iii) the integration of one or more of the illicit behaviour ascertained downstream of the procedure regulated under this Policy.

6.6.7 Glossary

Concern

Without prejudice to the provisions described under the Policy, a Concern must never pertain to a purely private interest.

5.7 Luxembourg

6.7.1 Internal reporting channels

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels through (via Alertline) which Reporters can report Concerns involving the entity Action Luxembourg SARL. Reporters can make reports to local Luxembourg reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports : by dialling the local Luxembourg phone number : +352 800 24 627, where Reporters can indicate that they want to have their report be followed-up locally by a local Case Handler and/or a local Investigator.

If the Reporter chooses to use the local Luxembourg channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store/CO related HR Concerns: Designated HR advisor (or designated representative)
- For Non-HR Concerns: Designated HR advisor (Local Whistleblowing Officer) (or designated representative)

6.7.2 External reporting channels

As indicated under section 2.3 of this Policy, reports may also be submitted to a party outside of Action, such as external authorities. This is recommended as a last resort if, for example, the use of internal channels does not work or results were not satisfactory.

Reporters may report information on breaches using the channels and procedures referred to in Articles 17 and 19 of the EU Whistleblowing Directive after having first reported through the standard recommended route, or by directly reporting through external reporting channels. In such case, Reporters may report externally to one of the twenty two (22) competent authorities listed on, and in accordance with the procedure described on, the following website “Lanceurs d’alerte” (the “External Report”).

The Reporting Office (“Office des signalements”) is the competent body in Luxembourg, should any member of staff require any guidance on how to report a Concern. In very limited circumstances, Reporters can also make a disclosure of a Concern in the public domain (“Public Disclosure”) if:

- (a) after a standard recommended route and an External Report or an External Report only, no appropriate action was taken within three (3) months and seven (7) days; or
- (b) the Reporter has reasonable grounds to believe that:
 - (i) the Concern may constitute an imminent or manifest danger to the public interest, such as an emergency situation or a risk of irreversible damage; or
 - (ii) in the case of an External Report, there is a risk of retaliation or there is a low prospect of the breach being effectively addressed due to the specific circumstances of the case, such as those where evidence may be concealed or destroyed or where an authority may be in collusion with the Concern perpetrator or involved in the Concern.

Concern(s) disclosed publicly in violation of the EU Whistleblowing Directive summarized in this section will not give rise to any protection for Reporters, who will incur civil liability for damage suffered by Action.

6.7.3 Sanctions

Those who, at the time of the reporting, deliberately and knowingly reported wrong or misleading information do not enjoy protection and are also liable to a penalty of up to imprisonment and a fine.

Administrative fines may be placed against private entities that hinder or attempt to hinder reporting, retaliate or bring vexatious proceedings against reporting persons, or breach the duty of maintaining the confidentiality of the identity of reporting persons.

6.7.4 Protection of the Reporter – conditions

To benefit from protection granted by the EU Whistleblowing Directive, Reporters must:

- (a) be of good faith, meaning that they had reasonable grounds to believe that the Concern was true at the time of reporting, and that the Concern fell within the scope of the Law; and
- (b) have made either:
 - (i) an internal report, in accordance with this Policy;
 - (ii) an external report, in accordance with this Policy; or
 - (iii) a public disclosure.

Reporters who make an internal report, an external report or a public disclosure anonymously, and who are subsequently identified and suffer retaliation, also benefit from the protection provided by the Law and this Policy, provided that they meet the conditions above.

Reporters who make a report of a breach of the EU Whistleblowing Directive to relevant EU institutions, bodies, offices or agencies qualify for protection under the same conditions as persons who make an external report.

6.7.5 Precision on the timeline

In addition to section 2.4 of the policy, the Case Handler(s) will acknowledge receipt of the Concern within 7 days as from the receipt of the Concern (the “**Receipt**”). The Case Handler(s) and the Investigator(s) will make every effort to provide feedback on the action envisaged or taken as follow up, to assess the accuracy of the allegations made in the Concern and, where relevant, to address the Concern reported, including through actions such as an internal enquiry, an investigation, prosecution, an action for recovery of funds, or the closure of the procedure and on the grounds for such follow-up, as soon as possible and within 3 months as from the Receipt, or, if no Receipt was sent to the Reporter, 3 months as from the expiry of 7 day-period after the Concern was made, at the latest.

6.7.6 Confidentiality

In addition to section 2.5 of this Policy, the identity of the Reporter must not be disclosed to anyone other than the authorised recipients, i.e., the Case-Handler(s), the Investigator(s), or any other authorized staff members competent to receive or follow up on reports under the conditions provided by law, without the explicit consent of the Reporter. This also applies to any other information from which the identity of the Reporter may be directly or indirectly deduced.

By way of derogation, the identity of the Reporter and any other information referred to in the Concern may be disclosed only where this is a necessary and proportionate obligation imposed by Luxembourg or European Union law in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defence of the person concerned. In such circumstances, the Reporter will be notified in writing in advance of the disclosure, unless such information would jeopardise the related investigations or judicial proceedings.

5.8 Netherlands

6.8.1 Confidential Advisor / Trusted person

A Reporter can consult and ask a Confidential Advisor / Trusted Person for advice as mentioned in section 2.2 of the Policy. Reporters can reach the external confidential advisor by calling +3188 1440200. This phone line is managed by an external supplier, so there is no risk that an Action employee may be answering the phone. The external company who will provide this service is Bezemer & Schubad B.V. More information on the external confidential advisor can be found on Anet and will be provided when employment at Action starts.

6.8.2 Undesirable behaviour

Concerns raised on the basis of this Policy that relate to undesirable behaviour such as aggression and violence, bullying, discrimination, harassment, retaliation and sexual harassment can also be followed up in accordance with the Complaint Regulation ("Regeling Klachtrecht") that can be found on Anet.

6.8.3 Scope of whistleblower law

The material scope of application of the Dutch whistleblower law extends to:

- Violations or a threat of violations of European Union law, or
- An act or omission in which the public interest is at stake in:
 - A violation or a risk of violation of a legal provision or of internal rules that entail a specific obligation and which have been established by an employer on the basis of a legal provision, or
 - A danger to public health, to the safety of persons, to damage to the environment or to the proper functioning of the public service or a company as a result of an improper act or omission.

The social interest is in any case at stake if the act or omission (i) does not only affect personal interests and (ii) there is either a pattern or structural character or (iii) the act or omission is serious or extensive.

6.8.4 Internal reporting channels

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels (via Alertline) through which Reporters can report Concerns involving the local entity Action Nederland B.V and Action Service & Distributie BV. Reporters can make reports to local reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports: by dialling the local Dutch phone number : +31 8000201553, where Reporters can indicate that they want to have their Report be followed-up locally by a local Case Handler and/or a local Investigator.

If the Reporter chooses to use the local Dutch channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store related HR Concerns: The country HR Manager (or designated representative)
- For DC/SC related HR Concerns: The Supply Chain HR manager (or designated representative)

- For CO related HR Concerns: The Labor Relations Manager (or designated representative)
- For Non-HR Concerns: The Head of Risk Assurance (Central Whistleblowing Officer) (or designated representative)

6.8.5 External reporting channels

As indicated under section 2.3 of this Policy, reports may also be submitted to a party outside of Action, such as external authorities. This is recommended as a last resort if, for example, the use of internal channels does not work or results were not satisfactory.

Depending on the nature of the (suspected) misconduct and the report, it is also possible to make a report through the websites / whistleblowing portals of the following authorities:

1. Autoriteit Consument en Markt;
2. Autoriteit Financiële Markten;
3. Autoriteit persoonsgegevens;
4. De Nederlandsche Bank N.V.;
5. Het Huis voor Klokkenluiders;
6. Inspectie gezondheidszorg en jeugd;
7. Nederlandse Zorgautoriteit;
8. Autoriteit Nucleaire Veiligheid en Stralingsbescherming.

6.8.6 Protection against retaliation

In addition to what is stipulated in section 2.8 of this Policy, retaliation also includes an attempt to retaliate. Furthermore, the protection against retaliation also applies to the person assisting a Reporter, a relevant third party and the (local) whistleblowing officer and/or case handler (e.g. Head of Risk Assurance or HR Country Manager) to whom reports can be made.

6.8.7 Confidentiality

In addition to what is stipulated in section 2.5 of this Policy the following applies with regard to confidentiality.

Information of confidential nature includes in any case:

- a. information about the identity of the Reporter and of the person to whom the wrongdoing is attributed or with who that person is associated, and information that can be traced back to them; and
- b. business secrets.

In case that any statutory provision requires disclosure of the identity of a reported Concern in the context of investigations by a competent authority or legal proceedings, the Reporter shall be informed in advance,

unless such information could endanger the related investigation or legal proceedings. If the Reporter will be informed, he/she shall receive a written explanation of the reasons for the disclosure of their identity.

6.8.8 Response time

Contrary to what is stipulated in section 2.4 of this Policy, the Reporter shall be further informed within a reasonable term, but at least within 3 months after the Reporter has been informed that the Concern was received, about the assessment of the Concern and the follow-up thereof (if any). If in case of specific circumstances it cannot be determined within 3 months what assessment or follow-up will be given to the Concern, the Reporter will be informed of this and of any potential further feedback regarding the procedure that can be expected.

5.9 Poland

6.9.1 Scope

This Policy has an intentionally wide scope of application, in order to enable anyone with a business relationship with Action to raise issues or wrongdoings witnessed. This Policy applies to all those who may raise Concerns, which includes all (former) employees, job applicants, workers, temporary workers, students, trainees, interns, apprentice, volunteers, entrepreneurs, proxies or shareholders, members of the legal entities' bodies and individuals from third parties with whom Action has a business relationship with (such as contractors, subcontractors, consultants, suppliers, and business stakeholders). If any of the prior categories of individuals mentioned raise a Concern, they are considered Reporters. Anyone who raises Concerns falling under the scope of application of the EU Whistleblowing Directive and/or the Polish whistleblowing legislation including the Polish Act on Whistleblowers' protection, in good faith (having reasonable suspicion of an actual or potential violation of the law) will be protected under this Policy, even if a Concern reported is ultimately proven unfounded. If a Reporter experiences an act of retaliation for raising a Concern (e.g., getting reprimanded) this should also be reported. Knowingly raising malicious or unfounded Concerns or providing false testimonies is prohibited under this Policy.

6.9.2 Internal reporting channels

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels (via Alertline) through which Reporters can report Concerns involving the local entities Action Poland Sp. z o.o. and Action Logistics Poland Sp. z o.o. Reporters can make reports to local Polish reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports: by dialling the local Polish phone number : +48 800 005 058, where Reporters can indicate that they want to have their Report be followed-up locally by a local Case Handler and/or a local Investigator.
- In writing or in person by reaching out to local Whistleblowing Officer.

If the Reporter chooses to use the local Polish channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store/CO related HR Concerns: The country HR manager (or designated representative)
- For DC related HR Concerns: The Supply chain HR manager (or designated representative)
- For Non-HR Concerns: The country HR manager (Local Whistleblowing Officer) (or designated representative)

For verbal reports made over the Alertline an complete and accurate description of the Concern is provided to the Reporter by the communication agent before closing the call.

At the Reporter's request, a verbal report may be made for a face-to-face meeting. This will be arranged within 14 days of receiving such a request. In such a case, with the Reporter's consent, the report shall be documented in the form of:

- 1) a recording of the conversation, making it searchable, or
- 2) minutes of the meeting, reproducing its exact course, prepared by the Case Handler.

The Reporter may review, correct and approve the transcript of the conversation or the minutes of the conversation by signing them.

6.9.3 External reporting channels

As indicated under section 2.3 of this Policy, reports may also be submitted to a party outside of Action, such as external authorities. This is recommended as a last resort if, for example, the use of internal channels does not work or results were not satisfactory.

For Poland reports may also be submitted to the Polish ombudsman or to other competent external public authorities.

6.9.5 Investigation

Investigators responsible for the investigation of reports can in their absolute discretion decide to refrain from providing (an update on) certain details of the investigation to the Reporter, if he / she believes that such information is confidential or disclosure thereof could interfere with the investigation.

When it comes to reports submitted through the Alertline system, the Reporter will be informed in writing by the Investigator in case the investigation period requires an extension.

6.9.6 Protection against unfair treatment

- A Concern reported on reasonable grounds and in accordance with the Policy will not result in the Reporter being fired, demoted, suspended, threatened or otherwise disadvantaged in its employment/other status.

- In the event that the Reporter or other individuals involved in reporting a case believe they are experiencing an act of retaliation or victimization, they may submit an additional Concern or update an active Concern (if applicable).
- Action will not tolerate any retaliation, threats or attempts of such retaliatory actions against Reporters and will do its utmost to prevent such behaviour. Action will take appropriate corrective or disciplinary measures against the individual who has displayed such behaviour.

6.9.7 Publication

Additionally, a person applying for a job on the basis of an employment or other legal basis or functions or service, Action shall provide information on this Policy at the commencement of recruitment or pre-contractual negotiations.

6.9.8 Glossary

Concern

Concern falling under this Policy covers also matters mentioned in article 3 point 1 of the Polish Act on Whistleblowers' protection.

5.10 Portugal

6.10.1 Scope of whistleblower law

In addition to the categories covered by the EU Whistleblower Directive, the Portuguese national law has included:

- Public procurement;
- Financial services, products and markets, prevention of money laundering and financing of terrorism;
- Product safety and compliance;
- Transport safety;
- Environmental protection;
- Food and feed safety, animal health and welfare;
- Public health;
- Consumer protection;
- Protection of privacy and personal data;
- Radiation protection and nuclear safety;
- Network and information systems security.

Furthermore, a reference is made to (i) acts or omissions contrary to and detrimental to the financial interests of the European Union referred to in Article 325 of the TFEU; (ii) acts of omissions contrary to internal market rules referred to in Article 26 (2) of the TFEU; and (iii) violent, especially violent and highly organised crime,

as well as the crimes provided for in Article 1 (1) of Law no. 5/2002, 11 January, establishing measures to fight organized and economic-financial crime.

It is also noted that, in the fields of national defence and security, only acts or omissions contrary to the procurement rules contained in the acts of the European Union referred to in part i.A of the annex to the EU Whistleblowing Directive, or contrary to the purpose of those rules, shall be considered wrongdoings for the purposes of this new law.

6.10.2 Reporting Channels

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels (via Alertline) through which Reporters can report Concerns involving the local entity Action Store Ops Portugal, LDA. Reporters can make reports to local Portuguese reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports : by dialling the local Portuguese phone number : +351 800 815 081, where Reporters can indicate that they want to have their report be followed-up locally by a local Case Handler and/or a local Investigator.

If the Reporter choses to use the local Portuguese channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store/CO related HR Concerns: The country HR manager (or designated representative)
- For Non-HR Concerns: The country HR manager (Local Whistleblowing Officer) (or designated representative)

5.11 Romania

6.11.1 Scope of whistleblower law

This Policy applies to persons who make reports and who have obtained information on law infringements or who have information on law infringements obtained in a professional context.

For the purpose of the national whistleblower law in Romania, “law infringements” are defined as actions and/or inactions that constitute non-compliance with the legal provisions, which concern areas such as:

- Public procurement; Financial services, products and markets, prevention of money laundering and terrorist financing; Product safety and conformity; Transport safety; Environmental protection; Radiation protection and nuclear safety; Animal food and feed safety, animal health and welfare; Public health; Consumer protection; Protection of privacy and personal data, and security of networks and information systems;
- Infringements affecting the financial interests of the EU (as referred to in Art. 325 Treaty on the Functioning of the EU);
Internal market infringements (as referred to in Article 26(2) of the Treaty on the Functioning of the European Union), including infringements of European Union competition and state aid rules, as well

as internal market infringements in respect of acts which contravene the rules on company taxation or mechanisms whose purpose is to obtain a tax advantage contrary to the object or purpose of the applicable company tax law, which constitute disciplinary offences, crimes or which contravene the object or purpose of the law).

6.11.2 Reporting channels

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels (via Alertline) through which Reporters can report Concerns involving the local entity Action Retail Romania S.R.L. Reporters can make reports to local Romanian reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports : by dialling the local Romanian phone number : +40800890685, where Reporters can indicate that they want to have their report be followed-up locally by a local Case Handler and/or a local Investigator.
- face-to-face meeting, at the Reporter's express request. In such case, a reporting minutes shall be drawn up in a durable and accessible form, subject to the Reporter's consent. The designated person shall give the Reporter the opportunity to verify, rectify and agree to the minutes of the conversation by signing it.

If the Reporter choses to use the local Romanian channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store/CO related HR Concerns: The country HR manager (or designated representative)
- For Non-HR Concerns: The country HR manager (Local Whistleblowing Officer) (or designated representative)

With regard to oral reports made through the Alertline a complete and accurate description of the Concern is provided to the Reporter by the communication agent before closing the call.

If a person makes more than one report on the same subject, they are connected. The Reporter will receive only one informing document. If, after the information has been sent in accordance with the previous section, a new report is received with the same subject matter, without providing additional information justifying a different subsequent action, it will be closed.

6.11.3 Content of the report

Reporting must include at least the following:

- a) name and surname;
- b) contact details of the Reporter;
- c) the professional context in which the information was obtained;
- d) the data subject, if known;

- e) description of the act likely to constitute a law infringement within the entity;
- f) evidence in support of the report;
- g) date and signature.

By exception, reports that do not include the name, surname, contact details or signature of the Reporter shall be examined and resolved to the extent that they contain indications of violations of the law. In case of other elements, except those mentioned above, the report may be closed to the extent that there is not enough information and clues about the law infringements.

If the report does not contain the elements provided for above, except for the Reporter's identification data, the designated person shall request the completion of the report within 15 days. If the report is not completed within the time limit specified above, it will be closed. The closure decision will be communicated to the Reporter with an indication of the legal grounds.

In the case of an anonymous report, that does not contain sufficient data and information on law infringements to allow the analysis and resolution of the report and the designated person has requested its completion within 15 days and this obligation has not been fulfilled, the procedure will end with the closure of the report.

6.11.4 External reporting channels

Contrary to what is stipulated in section 2.3 of this Policy, the Reporter who makes a report of a law infringement can choose between the internal reporting channels and the external reporting channels.

When choosing the reporting channel the Reporter may consider issues such as:

- (i) the existence of the risk of retaliation in case of reporting through internal channels;
- (ii) the impossibility of remedying the infringement effectively through internal reporting channels.

Reports may be made through external channels addressed to the National Integrity Agency:

Bulevardul Lascar Catargiu nr. 15, cod postal: 010661, sector 1, Bucuresti - Romania

Tel.: +40-372-06 98 69

Email: ani@integritate.eu

as well as to other entities that, according to the law, receive and solve reports on law infringements.

6.11.5 Confidentiality

In addition to what is stipulated in section 2.5 of this Policy, the Case Handler/the person designated to settle the report, or any other authorized staff member competent and designated to receive or follow up on reports under the conditions provided by law, has the obligation not to disclose the Reporter's identity nor any information that would allow direct/indirect identification of the Reporter, unless the Reporter has given his/her express consent or if disclosure is an obligation imposed by law.

If the Case Handler/designated person, or any other authorized staff member competent and designated to receive or follow up on reports under the conditions provided by law, is obliged to disclose the Reporter's identity as a result of an obligation imposed by law, the Reporter shall be informed of this disclosure in advance, in writing, stating the reasons for the disclosure. This obligation shall not apply if informing the Reporter would jeopardize investigations or legal proceedings.

The obligation to maintain confidentiality is maintained even if the report reaches by mistake another person within the authority, public institution, any other legal person of public law, as well as within Action, other than the designated person. In this case the report shall be forwarded to the designated person immediately. The confidentiality obligations stipulated in this section with regard to the Reporter's identity, also apply to the identity of third persons referred to in the report.

6.11.6 Protection against retaliation

Any form of retaliation against the Reporter, threat of retaliation or attempted retaliation is prohibited, especially concerning: suspension of employment contract/service report; dismissal/termination of employment; modification of employment contract/service report; reduction of salary and change of working hours; demotion or prevention of promotion in work/function and professional development; application of any other disciplinary sanctions; coercion, intimidation, harassment; discrimination, creation of another disadvantage or subjecting to unfair treatment; refusing to convert a fixed-term employment contract into a permanent contract where the worker had legitimate expectations of being offered a permanent job; causing prejudice; inclusion on a negative list or database; unilateral extra-judicial termination of a contract for goods/services without the conditions being met; cancellation of a license/permit; request for a psychiatric/medical assessment.

6.11.7 Untrue reporting consequences

Reporting information on law infringements, knowing that they are untrue, constitutes a contravention and it may also be sanctioned with a fine from 2,500 lei to 30,000 lei, if the act has not been committed in such conditions that it is considered, according to the law, a criminal offence, in which case the Reporter may be held criminally liable.

5.12 Slovakia

6.12.1 Applicability of the Policy

The local Internal Policy issued pursuant to Act No. 54/2019 Coll., on Protection of Whistleblowers of Anti-Social Activity, as amended (the "**Local Policy**"), is the primary policy governing the investigation of Concerns related to Slovakia. It contains local reporting channels and rules of investigation, all supervised by the locally appointed Responsible person (following the applicable laws). The Local Policy is available on Anet.

Reporters are free to choose, which reporting procedure they want to use to report Concerns (i.e. either the one under the Local Policy or under the Speak Up Policy). If channels under the Local Policy are used,

the investigation rules and procedures under the Local Policy shall apply. If channels under the Alertline Policy are used, the investigation rules and procedures under the said shall apply.

6.12.2 Reporting channels under this Speak Up policy:

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels (via Alertline) through which Reporters can report Concerns involving the local entity Action Slovakia s.r.o. and Action Logistics Slovakia s.r.o.. Reporters can make reports to local Slovakian reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports : by dialling the local Slovakian phone number : +421 0800 601 097, where Reporters can indicate that they want to have their report be followed-up locally by a local Case Handler and/or a local Investigator.

If the Reporter choses to use the local Slovakian Alertline channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store/CO related HR Concerns: Designated HR advisor (or designated representative)
- For DC related HR Concerns: The Supply chain HR manager (or designated representative)
- For Non-HR Concerns: Designated HR advisor (Local Whistleblowing Officer) (or designated representative)

6.12.3 External reporting channels

As indicated under section 2.3 of this Policy, reports may also be submitted to a party outside of Action, such as external authorities. This is recommended as a last resort if, for example, the use of internal channels does not work or results were not satisfactory.

Úrad na ochranu oznamovateľov
Námestie slobody 29
811 06 Bratislava
Tel.: +421 948 935 166
Email: sekretariat@oznamovatelia.sk

6.12.4 Timelines that apply

Contrary to what is stipulated in section 2.5 of this Policy, reports must be assessed and the Reporter must be informed of the outcome within 90 days of receipt. Extensions of this timeline are not permitted.

5.13 Spain

6.13.1 Scope of whistleblower law

In addition to the categories covered by the EU Whistleblower Directive, the Spanish national law has included:

- Any act or omission which may constitute an infringement of European Union law provided that:
 - 1) They fall within the scope of application of the European Union acts listed in the annex to the EU Whistleblowing Directive, regardless of the classification of the same by the domestic legal system;
 - 2) affect the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU); or
 - 3) affect the internal market, as referred to in Article 26(2) TFEU, including infringements of EU competition rules and aid granted by States, as well as infringements relating to the internal market in relation to acts in breach of corporate tax rules or practices aimed at obtaining a tax advantage that distorts the object or purpose of the legislation applicable to corporate taxation.
- Occupational health and safety infringements.
- Actions or omissions that may constitute a serious or very serious criminal or administrative offence. In any case, this shall include all serious or very serious criminal or administrative offences that involve financial loss to the Public Treasury and Social Security.

6.13.2 Reporting channels

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels (via Alertline) through which Reporters can report Concerns involving the local entity Action Retail Spain S.L.U. and Action Logistics Spain S.L.U. Reporters can make reports to local Spanish reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports : by dialling the local Spanish phone number :+34 900 999 387, where Reporters can indicate that they want to have their report be followed-up locally by a local Case Handler and/or a local Investigator.

If the Reporter chooses to use the local Spanish channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store/CO related HR Concerns: The country HR manager (or designated representative)
- For DC related HR Concerns: The Supply chain HR manager (or designated representative)
- For Non-HR Concerns: The country HR manager (Local Whistleblowing Officer) (or designated representative)

Reporting channels are integrated in the Internal System of Information according to the local rules.

Where the facts reported may be indicative of a criminal offence, all information shall be forwarded immediately to the Public Prosecutor's Office. If the facts affect the financial interests of the European Union, it shall be forwarded to the European Public Prosecutor's Office.

5.14 Switzerland

6.14.1 Reporting channels

In addition to the group-wide reporting channel (via Alertline) referred to in section 2.2 of this Policy, Action established local reporting channels (via Alertline) through which Reporters can report Concerns involving the local entity Action Switzerland GmbH. Reporters can make reports to local Swiss reporting channels as follows:

- Online reports: via the Alertline web portal, action.ethicspoint.com, where Reporters have the option to indicate that they would like to have their report dealt with at local entity level.
- Oral reports : by dialling the local Swiss phone number :+41800040031, where Reporters can indicate that they wants to have their report be followed-up locally by a local Case Handler and/or a local Investigator.

If the Reporter choses to use the local Swiss channel, follow-up of the report will take place in accordance with section 2.4 of this Policy and by the local Case Handler & Investigator:

- For Store/CO related HR Concerns: The country HR manager (or designated representative)
- For Non-HR Concerns: The country HR manager (Local Whistleblowing Officer) (or designated representative)