

# Accell Group

## Compliance Charter

and

## Incident and Complaint Handling and Investigation Procedure

This charter and procedure provides guidance how Accell Group (hereafter: Accell) handles (anonymous) complaints and concerns reported by employees and/or external complainants.

# Compliance Charter

## 1. Introduction

This document applies to everyone in Accell Group: Members of the Board of Management; members of the Supervisory Board, regional and local Management, all employees, temporary employees and any other person who, in a work-related context, has a relationship with Accell, such as volunteers, temporary agency workers, interns, self-employed persons, job applicants or shareholders.

This policy describes:

- how integrity and compliance are organized within Accell;
- the various roles, tasks and responsibilities, and
- how Accell deals with notifications and complaints of (suspected) violations made by its employees (hereafter: Complaints).

In light of this Compliance Charter – Incidents Handling and Investigation Procedure, “Complaints ” shall mean any notification of a complaint or an employee’s suspicion of misconduct at Accell that relates to, amongst other:

- a. Violations of or non-compliance with the Accell Code of conduct (such as bribery, corruption, gifts / hospitality beyond the threshold, non-competitive behavior etc.) or of applicable laws or regulations, including punishable acts that have been or are likely to be committed;
- b. A threat to the safety of persons and (suspicions of) misconduct relating to employees, such as violations of equal opportunities, sexual harassment or violation of (data) privacy regulations;
- c. Improper use of assets and information, such as fraud or theft of (Accell) assets, concerns on questionable accounting or auditing matters;
- d. Accell’s business integrity, such as (alleged) actions or failures that endanger safety of employees or the quality or integrity of Accell products, as well as (alleged) conflicts of interests; and
- e. If not covered by subs a-e: a threat to public health, the safety of persons, the environment or the proper functioning of Accell.

Integrity and compliance are important touchstones for our daily work and working methods. The Code of Conduct was created to give guidance to our business regarding our values, standards and behaviours. This results from our belief that in our value based organization the commitment of every individual employee is important. We strive to support and guide you in order to enable you to work, think and act accordingly. The implementation and reinforcement of this document relies on the two pillars of local responsibility and cultural differences.

Accell has identified the following themes in its code of conduct that require pro-active care:

Business conduct:

- Integrity;
- Bribery and corruption (gifts & hospitality, fraud);
- Fraud and proper accounting records;
- Information (e.g. price-sensitive information, privacy and confidentiality);
- Law and regulations (e.g. competition law);

Personal conduct:

- Dealing with suppliers;
- Use and protection of company property (also protection of intellectual property rights);
- Equal and fair treatment;
- Health and safety for employee and consumer;
- Conflicts of interest;

In case you have experienced and / or are worried about practices that are unhealthy, unsafe, unfair or unlawful, or suspect that the Code of Conduct has not been followed you are encouraged to notify (reference: where to report Complaints) this immediately. Nobody will suffer as a consequence of reporting, in good faith, suspected violations of laws, regulations or the Accell Code of Conduct. Complaints reported will be kept confidential to the extent possible, recognizing local legal restrictions, data privacy and consistent with the need to conduct an adequate investigation.

*NB. This procedure does NOT APPLY to:*

*Events that should be reported in line with any other specific procedure or on another specific reporting platform, like product recalls, consumer complaints and personal grievance.*

## **2. Organizational compliance structure Accell**

**Management** is primarily responsible for ensuring that each and every Accell employee is aware of and acts in accordance with the code of conduct. Management is expected to create an open climate where dilemmas & situations can be discussed and issues and Complaints are handled with due care.

**Corporate Compliance Officer** supports management in this task, is available for related questions and advice on compliance matters on, for example, dilemmas that occur within the organization and measures that need to be taken. This function has the overall responsibility for keeping the Code of Conduct up to date according to law and regulations. This includes

actively informing and advising on, for example, dilemma's that occur within the organization and decisions and/or measures that need to be taken.

**Group Internal Audit** will during their regular audits assess how the Code of Conduct is embedded and activated within the organization. Their assessment will support management and the compliance function in improving the way in which we anchor our values and principles.

### **3. The Code of Conduct Committee**

#### **Function**

The Code of Conduct Committee is installed to coordinate the handling of Complaints and advises the Board of Management and/or the Supervisory Board on (disciplinary) measures to be taken. The composition of the Code of Conduct Committee is the General Counsel, Group HR Director en the Internal Auditor, supported by the Group Compliance Officer. The purpose of this committee is to:

- Allocate the handling of the Complaint and appoint an “owner”;
- Manage and monitor investigations as a result of Complaints, determining in-and external advisors;
- Registering the Complaint, inform the Board of Management and monitoring follow up; and
- Safeguard employees' rights.

#### **Meetings and reporting line**

In case a Complaint is received and / or there is a reason to start an external investigation the Code of Conduct Committee shall convene on the shortest notice possible.

The Code of Conduct Committee will report to the Board of Management.

#### **Conflicts of interest**

In case of conflicts of interest, the associated Code of Conduct Committee member is not permitted to participate in a decision. Potential type of conflicts of interest may include, but are not limited to:

- Professional - employee / manager relationship, members of the same team or people whose jobs or profession are directly affected by the other person.
- Family and personal - family member or close personal relationship.
- In case the suspicion of misconduct concerns one of the members of the committee.

Members of the committee shall recuse themselves or one another if a conflict of interest arises. If recused they will not participate in the case. The remaining members will decide themselves if a new member is appointed temporarily.

In case a Board of Management member is involved in the reported Complaint, the chairman of the Audit Committee shall join the Code of Conduct Committee for further support.

## Complaint handling procedure

### 1. Introduction

Everyone working for the company is required to conduct business in compliance with the Accell Code of Conduct; violations will not be tolerated and (alleged) concerns and / or violations reported (“Complaints”) shall be thoroughly investigated.

### 2. Where and how to report Complaints?

All employees and external complainants are encouraged to report any concern on (suspected) violations of the Code of Conduct, laws and regulations. The Code of Conduct Committee will coordinate the handling of the Complaints.

Accell employees may report Complaints by:

- Using a toll-free Accell Integrity Speak-Up line to report such concern or (suspected) violation. Through this line reports can be made anonymously.

Alternatively, other complainants can contact:

- the Group Compliance Officer (Group Legal team);
- to the Group HR director;
- the Group internal auditor;
- to the local Managing Director.

All the functions mentioned that receive the concern will treat your report confidentially; they will immediately inform the Code of Conduct Committee, who on its turn will inform the Board of Management.

The complainant may report the Complaint to an external organization, without the need to first report the Complaint internally to Accell. However, from a fairness perspective Accell would appreciate it if the Complaint is first reported within Accell internally.

**No one should take any action until the Code of Conduct Committee or any of its members has evaluated the Complaint notification.**

### **3. Performing an investigation**

Accell shall organize the investigation (purpose, scope, staffing) of the Complaint. For this task Accell shall ask input from the Code of Conduct Committee.

### **4. Informing reporting complainant**

Within one week (seven days) from the receipt, Accell shall confirm the receipt of the Complaint to the complainant.

Subject to privacy and other legal limitations, Accell shall periodically – in any case within three months after confirmation of receipt of the Complaint - inform the reporting complainant on the progress of the investigation until completion. The complainant will also be informed about the follow-up actions decided upon as a result of the notified Complaint.

### **5. Reporting and closure of investigation**

Depending on the findings of the investigation, the Code of Conduct Committee will advise the Board of Management on the appropriate course of action which can be, but is not limited to:

- a) declaring the report inadmissible / take no further measures;
- b) corrective actions, which may take the form of disciplinary actions (e.g. written warning, compulsory training, suspension, reduction in pay, demotion or termination of employment for the employee(s) involved). Any such disciplinary action shall properly reflect the severity of the violation;
- c) additional measures, such as training, strengthening of internal controls, creation of additional policies or other measures that aim to promote a culture of integrity and compliance.

The Board of Management shall decide on the appropriate course of action.

The investigation report is confidential and will only be disclosed on a need-to-know basis after approval by the Corporate Compliance Officer. Persons with a need to know may include Accell's Supervisory Board, the suspect's manager, internal or external attorneys, the police or other judicial authorities. The investigator, the Code of Conduct Committee, the suspect, complainant and anyone else who has knowledge of the ongoing investigation and/or report all have a duty to observe strict confidentiality.

The Code of Conduct Committee will provide a periodic summary report to the Board of Management with the number and types of Complaints that were notified as well as follow up actions undertaken.

The investigation shall include:

- hearing and answers with the one who is accused of the Complaint;
- always a minimum of two persons who should interview the one who is accused of the Complaint;

the interview report should preferably include the signing of both the interviewer and the interviewee.

Annex A          Protection & Rights of Reporting / Investigated Employees

Annex B          Protection & Rights of the Accused

## **Annex A: Protection & Right of Reporting / Investigated Employees**

### **PROTECTION & RIGHTS OF THE COMPLAINANT**

1. The identity of all complainants will be protected and Accell has a strict policy of non-retaliation against complainants under this procedure. This right of non-retaliation is guaranteed under the Code of Ethics and violation of this right will not be tolerated. However, becoming a complainant does not automatically result in immunity for own misconduct.
2. Above mentioned protection is applicable to those complainants who follow this Procedure.
3. Even when the procedures have been followed correctly, there are two exceptions when a complainant's protection cannot be guaranteed, these are:
  - a) In cases where it is established that a report has been made in bad faith;
  - b) If the report itself is a criminal offence.
4. If the complainant is not satisfied with the follow-up and/ or outcome of his/her report or when he/she doesn't feel protected, he/she can file a Complaint to the Board of Management.

### **PROTECTION & RIGHTS OF THE ACCUSED**

1. When a person is officially under investigation, then he/she needs to be notified. After validating the notification with care and, if necessary, safeguarding relevant evidence, Accell will notify the person under investigation as soon as possible, unless such notification will jeopardize the investigation.
2. A person under investigation has the right to appeal against the fact that he/she is subject of the report being investigated. He/she can ask for rectification and/or appeal and turn to the Code of Conduct Committee in case he/she is subject of an investigation by local management, and to the Board of Management in case of an investigation instructed by the Code of Conduct Committee. In both cases he or she can do this by sending a confidential email to the CEO or Corporate Compliance Officer referring to this procedure.
3. Within one week the appellant will be informed about the steps taken in response to the request by the function to which the appeal is addressed. The appellant is always informed about the conclusion regarding the request for rectification and the conclusions from the investigation (to the extent they relate to him/her) prior to finalization of the investigation report and possible decisions.



4. The complainant and the person under investigation must treat the report confidential. The name of the person who filed the Complaint will not be given (especially not to the person under investigation) and the information will be disclosed in such a manner that the anonymity of the person who has filed the Complaint is guaranteed insofar as is possible.
5. The position of an employee who has in good faith filed a Complaint, will not be prejudiced in any way as a result of the employee having reported the Complaint. At a minimum, good faith requires that the employee acts with due care.

## **Annex B: Accell Investigation guidelines**

### **Purpose and objectives of an investigation**

The purpose of an investigation is first and foremost to gather facts that are relevant to an alleged violation of the Code of Conduct, so that the investigator can make a credible determination based on the information available. Investigations should be structured in a way that minimizes business disruption without compromising the quality of the investigation.

The investigator must plan and perform an investigation based on his/her professional judgment but within the guidelines set out in this Procedure. Material deviations are permitted only in consultation with the Owner of the Complaint.