

Global Compliance Committee & Whistleblowing Policy

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Limitations and Disclaimers

This policy is the Company's general guideline and management reserves the right to apply different terms, as determined in management's sole discretion. This policy can be changed at any time, with or without notice by the employer. Nothing in this policy shall apply to the extent it would be inconsistent with any applicable law

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1 Introduction

1.1 Purpose of this Policy

Barry Callebaut is committed to maintaining the highest standard of honesty, integrity and ethical conduct. We expect all employees to act responsibly and demonstrate good corporate citizenship in all business dealings, and to generally honor our company values, i.e. customer focus, entrepreneurship, team spirit, passion and integrity. This commitment is set out in our Code of Conduct and implemented in our policies and procedures which describe the correct ways of working. Barry Callebaut has also adopted processes to enforce the upholding of our values, Code of Conduct and policies and procedures.

This Global Compliance Committee & Whistleblowing Policy (the “**Policy**”) describes how the Compliance Committee works on further enhancing the culture of compliance within Barry Callebaut, and how we ensure consistent and effective reporting, investigation, assessment and remediation of possible compliance incidents at Barry Callebaut. The purpose of this Policy is therefore to confirm that Barry Callebaut supports and fosters a culture of compliance in all of its activities. This Policy further provides guidance to Barry Callebaut employees on the procedures that must be followed when a compliance violation is suspected or detected.

Compliance incidents at Barry Callebaut will be investigated and followed up by the application of all remedies available under applicable law. Employees who commit an act of misconduct will be subject to disciplinary action, up to and including termination for cause. Where possible and practicable, Barry Callebaut will pursue full recovery of all losses resulting from misconduct and may also take other legal action.

1.2 Scope of this Policy

The Policy applies to all Barry Callebaut employees and managers worldwide. The Policy relates to compliance incidents such as:

- Bribery;
- Bullying in the workplace;
- Corruption;
- Discrimination;
- Falsifying documentation;
- Fraud;
- Harrassment;
- Insider trading;
- Intimidation;
- Money laundering;
- Sexual harassment;
- Theft; and
- Other possible cases of serious misconduct.

2 Barry Callebaut Compliance Committee

Barry Callebaut’s commitment to compliance is not only laid down in policy documents but is also found in the set-up and allocation of compliance resources within the organization. Besides the designated professional functions within the Legal & Compliance department, Internal Audit, and HR, compliance is a shared responsibility of all managers and employees.

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Within Barry Callebaut the governance on compliance management is structured via the Barry Callebaut Group Compliance Committee (“**Compliance Committee**”).

2.1 Purpose of the Compliance Committee

The purpose of the Compliance Committee is twofold: First to signal and steer what measures should be developed and implemented to enhance the compliance management within the Barry Callebaut organization. Secondly to review, investigate and remediate possible compliance violations.

2.2 Set up of the Compliance Committee

The Compliance Committee is composed of the following functions:

- Chief Human Resources Officer
- Group General Counsel
- Group Compliance Officer
- Head of Internal Audit

The Compliance Committee shall be chaired by the Group Compliance Officer. The Chairman of the AFRQCC shall be informed on regular basis on all substantial compliance cases and matters.

3 How to report misconduct

The Barry Callebaut Code of Conduct is the overarching guideline for our behavior. Besides the Code of Conduct there are several other internal policies and procedures that lay down the rules. For a good functioning of our organization it is important that employees are aware and follow the rules. Besides our communication and training activities we also expect employees to be proactive towards compliance topics and search for clarity whenever they are unsure of the appropriate way of action. Whenever rules are not followed, employees should act to report and/or remediate this.

All Barry Callebaut employees have a duty to immediately report any suspicion of a serious compliance violation. Misconduct can be reported in one of the ways described below.

3.1 Direct reporting

The best working environment is one built on mutual respect and trust. We want to continue to foster this kind of environment at Barry Callebaut. To do so, we must strive to be open and straightforward with all our colleagues – managers, team members and peers – in discussions about our values and matters that may impair the reputation and performance of our company.

We expect employees to raise their concerns if they are aware of or suspect wrongful acts. In such cases, employees are encouraged to speak directly to the individual(s) involved, or, if they are not comfortable doing so, to report the suspected violation to their line manager, local HR manager or to the Legal Department.

3.2 Confidential reporting to Legal & Compliance

In cases an employee does not feel comfortable to openly report a compliance violation, he or she may report it in confidence to the Group Compliance Officer using the following e-mail address: compliance@barry-callebaut.com.

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3.3 Reporting by third parties

Barry Callebaut has a Supplier Code. In this Supplier Code it is stated that suppliers are encouraged to respond if they have fair reason to believe that Barry Callebaut's employees or its agents or subcontractors engage in wrongful acts. Such acts can be reported to Barry Callebaut using the following e-mail address: values@barry-callebaut.com.

These reports will be reviewed by the Group Compliance Officer.

3.4 Anonymous reporting via Integrity Line

In cases employees feel insecure about making a report directly or via the above indicated email address to the Group Compliance Officer, there is an alternative option to report concerns about suspected compliance violations via the Barry Callebaut Integrity Line. The hosting of the Integrity Line is outsourced to Integrity Line GmbH, an independent company headquartered in Switzerland, ensuring that reports cannot be traced by Barry Callebaut and therefore providing the opportunity to report anonymously.

The web page address for reporting is: <http://www.bcintegrity.com>.

Alternatively, it is possible to call the Integrity Line hotline. The international toll free number is: +800 00030004. The Swiss local format number is +41 55 511 11 75.

Besides the international toll-free number there are additional country numbers (see Appendix Integrity Line telephone numbers).

Reports that come in via the Integrity Line will be reviewed by the Group Compliance Officer.

4 Procedure regarding assessment of possible compliance violations

4.1 Assessment of report by Group Compliance Officer

The responsibility for the intake and first high-level evaluation of reports brought forward by managers, employees, third parties or filed via the Barry Callebaut Integrity Line is with the Group Compliance Officer. Depending on the nature and severity of the report the Group Compliance Officer shall make a first evaluation for the further processing of the report.

There are three possible next steps:

1. **Dismissing the case:** if the report does not indicate a substantial issue or if there is no concrete factual information, the Group Compliance Officer may in his reasonable discretion decide to dismiss the case. All emails and reports made via Integrity Line are filed for possible review by the other members of the Compliance Committee.
2. **Performing a preliminary investigation:** if the Group Compliance officer deems that the report could be accurate but needs more information to validate this he can start a preliminary investigation for fact finding.
3. **Forwarding the case to the Compliance Committee:** if the Group Compliance Officer deems the report to give substantial reason to do an investigation he forwards it to the Compliance Committee with the suggestion to perform an investigation and remediation of the case.

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4.2 Review by Compliance Committee

Every suspected case of a serious compliance violation shall be reviewed by the Group Compliance Committee.

The Compliance Committee shall evaluate the nature and severity of the suspected compliance case and determine:

- the investigation approach;
- possible Steering Committee;
- the responsible case or investigation manager;
- the resources to be assigned to the investigation of the case;
- the investigation budget;
- the risks involved with the investigation;
- conclusion of the investigation; and
- appropriate mitigation measures.

The Compliance Committee can appoint external forensic experts in case the necessary resources or know-how should not be available within Barry Callebaut.

The Compliance Committee shall regularly report the most important cases and the outcome of investigations to the AFRQCC.

4.3 Investigation process

As a general principle compliance investigations shall be conducted or supervised by the Group Compliance Officer, in close cooperation with the Head of Internal Audit. For more complex investigations a Steering Committee comprising other functional or line management representatives shall supervise the investigation. Disputes regarding the conduct of an investigation as well as any other disputes within the Compliance Committee shall be escalated to and resolved by the Chairman of the AFRQCC.

Great care must be taken in the investigation of suspected improprieties or wrongdoings so as to avoid mistaken accusations with malicious intent or alerting suspected individuals that an investigation is under way.

4.4 Enforcement process

4.4.1 Sanction policy

When the results of an investigation show that misconduct has taken place, the Compliance Committee will notify the respective manager and HR manager about the issue with a suggestion for a sanction to be applied. The HR manager will review that the sanction is in line with the local employment regulations. The Compliance Committee will also consider and decide on further legal actions including the potential filing of a criminal complaint.

4.4.2 Improvement of internal controls

After the investigation the Compliance Committee will also advise management on possible improvement of the internal controls and possible other preventive actions to mitigate the risk of similar issues in the future.

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5 Confidentiality and Privacy

5.1 Confidentiality

The members of the Compliance Committee will treat all information received in relation to suspected compliance violations strictly confidential. Investigation results will not be disclosed or discussed with anyone other than those persons who have a legitimate need to know.

5.2 Respect for Privacy

When receiving reports, performing investigations and discussing results the Compliance Committee respects the privacy of the individuals concerned. This means that as much as possible information will be presented without personal data or in anonymized way. The Compliance Committee will take into account the privacy rights of individuals before deciding to perform an investigation. The Compliance Committee will assess if there is a legitimate interest for the Company to perform an investigation.

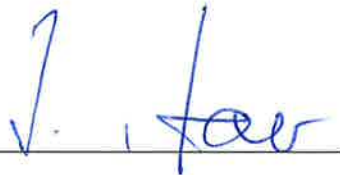
5.3 Protection from retaliation

The Compliance Committee will take necessary actions to prevent the reporter to be subjected to retaliation actions.

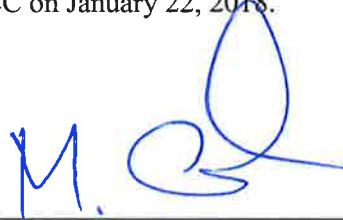
6 Monitoring and reporting

This Policy is issued by Group Legal & Compliance following review and approval by the AFRQCC.

This policy has been approved by the AFRQCC on January 22, 2018.



Jakob Bär
Chairman of the AFRQCC



Martin Oesch
General Counsel

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A. Appendix Integrity Line Telephone numbers

The international toll free number is:

+800 00030004.

The Swiss local format number is:

+41 55 511 11 75.

Country	Number	Remarks
Belgique	00800 0003 0004	
Brasil	0800 024 7970	
Cameroon	0041 55 511 11 75	Not toll-free
Canada	011 800 0003 0004	Only available from landline, no cell phone access
Chile	12300201368	Only available from landline, no cell phone access
Ceská republika	00800 0003 0004	
中国/China	00800 0003 0004	Only available from landline, no cell phone access
Côte d'Ivoire	9944	
Danmark	00800 0003 0004	
Deutschland	00800 0003 0004	
Dubai	0041 55 511 11 75	Not toll-free
Ecuador	1 800 000 136	
España	00800 0003 0004	
France	00800 0003 0004	
Ghana	0041 55 511 11 75	Not toll-free
India	000 800 100 5952	
Indonesia	0078 034 112 010	
Italia	00800 0003 0004	
日本/Japan	KDD Japan: 010 800 0003 0004 Other providers: 001010 800 0003 0004	Not available from SoftBank Mobile
Melayu/ Malaysia	00800 0003 0004	
Mexico	01 800 123 8391	
Nederland	00800 0003 0004	
Philippines	00800 0003 0004	
Polska	00800 0003 0004	
Россия	810 800 0003 0004	Only available from landline & only MTT and Rostelecom
Republika Srbija	0041 55 511 11 75	Not toll-free
Schweiz/Suisse/Svizzera	00800 0003 0004	
Singapore/Singapura	001 800 0003 0004	From StarHub only with IDD prefix (008 or 018)
Sierra Leone	0041 55 511 11 75	Not toll-free

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Sverige	00800 0003 0004	
ประเทศไทย/Thailand	001 800 0003 0004	
Tanzania	0041 55 511 11 75	Not toll-free
Türkiye	0041 55 511 11 75	Not toll-free
United Kingdom	00800 0003 0004	
USA	011 800 0003 0004	Only available from landline, no cell phone access