



Whistleblowing Policy of BlueStar Europe Distribution BV

1. About this policy

1.1. We are committed to conducting our business with honesty and integrity, and we expect all staff to maintain high standards. However, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential to prevent such situations occurring and to address them when they do occur. This Policy is available for all our employees in the Public Company Documents section of our Human Resources Portal.

1.2. The purpose of this policy is:

1.2.1. To encourage staff to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected.

1.2.2. To provide staff with guidance as to how to raise those concerns.

1.2.3. To reassure staff that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

1.2.3. This policy does not form part of any contract of employment or other contract to provide services, and we may amend it at any time.

2. Who does this policy apply to?

2.1. This policy applies to all employees, officers, consultants, self-employed contractors, casual workers, agency workers, volunteers, and interns.

3. Who is responsible for this policy?

3.1. The board of directors (the Board) has overall responsibility for the effective operation of this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.

3.2. The Whistleblowing Officer has day-to-day operational responsibility for this policy, and you should refer any questions about this policy to them in the first instance. The Whistleblowing Officer must ensure that regular



and appropriate training is provided to all managers and other staff who may deal with concerns or investigations under this policy.

3.3. This policy is reviewed at least annually by the Whistleblowing Officer and the Board.

3.4. All staff are responsible for the success of this policy and should ensure that they use it to disclose any suspected danger or wrongdoing. Staff are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Whistleblowing Officer who will involve the Board where appropriate.

4. What is whistleblowing?

4.1. Whistleblowing is the disclosure of information which relates to an employee's suspicion of wrongdoing arising from the knowledge acquired by the employee through their employment with their current employer or gained through their work at another company or organization, in so far as the suspicion is based on reasonable grounds.

4.2. A person can report any wrongdoing that is contrary to EU law or the law of an EU Member State, or the country in which you work and if there is a public interest in drawing attention to other wrongdoing. This may include:

- the violation (or imminent violation) of a legal provision, including a criminal offence (or imminent criminal offence), including but not limited to financial crime such as passive or active bribery, tax evasion, theft, fraud and counterfeiting or mismanagement, accounting offenses, and other infringements of accounting and tax law,
- a miscarriage of justice,
- a danger (or an imminent danger) to health,
- a danger (or an imminent danger) to the safety of persons
- a danger (or an imminent danger) of environmental damage,
- a danger (or an imminent danger) to the proper functioning of the organization resulting from improper actions or omissions,
- a violation (or a threatened violation) of rules other than a statutory provision, such as our internal procedures.
- a waste (or a threatened waste) of public money,
- conduct likely to damage our reputation or financial wellbeing,
- unauthorised disclosure of confidential information,
- negligence, or
- a threat of, or actual, deliberate withholding, concealment, destroying, or manipulating of information about the facts mentioned above.

4.3. A whistleblower is a person who raises a genuine concern relating to any of the above. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a whistleblowing concern) you should report it under this policy.



4.4. This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. In those cases, you should raise a complaint under the Grievance Procedure. Customer complaints should be raised under the Complaints Portal.

4.5. If a complaint relates to your own personal circumstances but you also have wider concerns regarding one of the areas set out at paragraph 4.1 above (for example, a breach of our internal policies), you should discuss with the Whistleblowing Officer which route is the most appropriate.

4.6. If you are uncertain whether something is within the scope of this policy you should seek advice from the Whistleblowing Officer, whose contact details are at the end of this policy.

5. Raising a whistleblowing concern

The whistleblowing reporting procedure can be used by all employees (regardless of the type of employment) in BlueStar. Customers, suppliers, and other stakeholders can raise a complaint through the Complaints Channel.

5.1. Reporting options.

If an employee wishes to raise a whistleblowing concern, they have the following options to do so:

- We hope that in many cases you will be able to raise any concerns with your line manager or the HR Department. You may tell them in person or put the matter in writing if you prefer. They may be able to agree a way of resolving your concern quickly and effectively. In some cases, they may refer the matter to the Whistleblowing Officer.
- However, where the matter is more serious, or you feel that your line manager or the HR Department has not addressed your concern, or you prefer not to raise it with them for any reason, you should contact one of the following using the contact details set out at the end of this policy:
 - The Whistleblowing Officer.
 - The Chief Operating Officer.

Reporting through the above options is possible both verbally and in writing, for example through a telephone line, voice mail, mail, email. If the employee reports a suspicion of misconduct verbally or provides an oral explanation of a written report, the receiver, in consultation with the reporter, must ensure a written record is made of this, and present this record for the reporter's approval and signature. The reporter should also receive a copy of it. Where you have left a message rather than giving the information to a person directly, you must follow this up in writing on the Whistleblowing Portal, a web-based external reporting channel for submitting and recording such information, where all cases will be registered. If the whistleblower requests it, it is also possible to report orally at a meeting within a reasonable time. All cases to be investigated will be recorded by the Whistleblowing Officer on our Whistleblowing Portal.

- Alternatively, the employee can report the problem directly to our Whistleblowing Portal, and customers, clients, suppliers, or service providers to our Complaints Channel, either in their own name or anonymously by the following procedure outlined below in point 5.2.
- The reporting options outlined above are the internal reporting procedures offered by BlueStar, which are our preferred methods for reporting concerns, however, external reporting is also possible directly to



competent authorities, and list of organisations to which a report can be made directly is included in Appendix 1.

5.2. Using the Whistleblowing Portal or the Complaints Channel.

5.2.1. Whistleblowing Portal.

- All information will be encrypted to ensure that the privacy is preserved during the transmission of information. Furthermore, only the designated person will be able to access the complaints.
- When a complaint is created or updated (e.g., when a new message is sent, or a new attachment is uploaded by the complainer) the Whistleblowing Officer will receive a new pending task in their dashboard.
- The Whistleblowing Officer will be granted authorization to access the Complaints sections and process the complaint.
- The person making the complaint and the Whistleblowing Officer will be able to leave comments and upload attachments through the Portal to ensure that even when the complaint is anonymous, all the information required to process the complaint will be fully provided.

The BlueStar Whistleblowing Portal can be accessed at:

https://whistleblowersoftware.com/secure/BlueStar_Whistleblowing_Portal

Or via a link named “WHISTLEBLOWING” on the home page of our website:

<https://www.bluestarinc.com/emea-en/home.html>

Or by scanning the following QR code:



These options will open the Whistleblowing Portal Home Page, which is available in various languages and shows this Policy and a guide on how to report, as well as the option to create a new report or follow up on an existing report:



Whistleblower
Software

English

[Home](#) [Guide for reporting](#)

+ Create a new report

Follow up on existing report

5.2.3. Complaints Channel.

The BlueStar Complaints Channel is available at the dedicated email address:

general.complaints@eu.bluestarinc.com

It can also be accessed by a link named "GENERAL COMPLAINTS CHANNEL" on the home page of our website:

<https://www.bluestarinc.com/emea-en/home.html>

This link will open a page with the following information:

General Complaints Channel

Introduction:

At BlueStar we value your feedback and are committed to providing exceptional service. To ensure we address your concerns promptly, we've created a dedicated General Complaints Channel.

When to Use:

Use this channel to share any general issues, concerns, or feedback related to our products, services, or interactions. We're here to listen and resolve any challenges you may face.

When not to use:

For a specific issue please contact your BlueStar representative.
For a Whistleblowing issue please use our Whistleblowing Portal.

How It Works:

Simply send an email to general.complaints@eu.bluestarinc.com with your concern. Please provide as much detail as possible to help us understand the issue accurately. Our dedicated team will prioritize your feedback and work towards a swift resolution.

Your Voice Matters:

Your insights are invaluable to us, helping us continually improve. Thank you for being a part of BlueStar's drive for excellence.



6. CONFIDENTIALITY

- 6.1. We hope that staff will feel able to voice whistleblowing concerns openly under this policy. However, if you want to raise your concern confidentially, we will make every effort to keep your identity secret. If it is necessary for anyone investigating your concern to know your identity, we will discuss this with you.
- 6.2. We do not encourage staff to make disclosures anonymously, although we will make every effort to investigate anonymous disclosures. You should be aware that proper investigation may be more difficult or impossible if we cannot obtain further information from you. It is also more difficult to establish whether any allegations are credible. Whistleblowers who are concerned about possible reprisals if their identity is revealed should come forward to the Whistleblowing Officer or one of the other contact points listed in paragraph 5.1. and appropriate measures can then be taken to preserve confidentiality. If you are in any doubt, you can seek advice by asking the Whistleblowing Officer, raise a question on the Whistleblowing Portal as outlined above, or by contacting one of the organisations listed in Appendix 1.

7. INVESTIGATION AND OUTCOME

- 7.1. Once you have raised a concern, we will acknowledge receipt of the complaint within a maximum period of 7 days from receipt.
- 7.2. We will carry out an initial assessment to determine the scope of any investigation. We will inform you of the outcome of our assessment. You may be required to attend additional meetings to provide further information and if so, we will arrange a meeting with you as soon as possible to discuss your concern. You may bring a colleague or union representative to any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation. We will take down a written summary of your concern and provide you with a copy after the meeting. We will also aim to give you an indication of how we propose to deal with the matter. If the highest-ranking supervisor decides not to initiate an investigation, they will inform the reporter in writing within two weeks of the internal report. In this communication, the highest-ranking supervisor will also specify the grounds on which they believe the suspicion is not based on reasonable grounds or that the reported matter does not pertain to a suspicion of misconduct.
- 7.3. In some cases, we may appoint an investigator or team of investigators including staff with relevant experience of investigations or specialist knowledge of the subject matter. The investigator (or investigators) may make recommendations for change to enable us to minimise the risk of future wrongdoing.
- 7.4. The investigation will be conducted as follows:
- 7.4.1. The investigators provide the reporter with an opportunity to be heard. The investigators ensure a written record of this and present it for the reporter's approval and signature. The reporter receives a copy of this record.
- 7.4.2. The investigators may also interview others. The investigators ensure a written record of these interviews and present it for approval and signature to the individuals who were interviewed. Those who were interviewed receive a copy of this record.



7.4.3. The investigators may access and request all documents within the employer's organization that they reasonably deem necessary for the investigation.

7.4.4. Employees are allowed to provide the investigators with all documents they reasonably consider the investigators need to review as part of the investigation.

7.4.5. The investigators draft a preliminary investigation report and give the reporter an opportunity to provide comments, unless there are significant objections to this.

7.4.6. Subsequently, the investigators finalize the investigation report. They send a copy to the reporter unless there are significant objections to this.

7.5. We will aim to keep you informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent us giving you specific details of the investigation, an outcome or any disciplinary action taken as a result. You should treat any information about the investigation as confidential.

7.6. Within a maximum period of 3 months, we will respond to the complainant about the processing of the complaint, counting from the acknowledgment of receipt or, if there was no acknowledgment of receipt, from the expiration of the period of 7 days from the submission of the complaint. This period can be extended once by 3 months provided there is sufficient reason for doing so.

7.7. If we conclude that a whistleblower has made false allegations maliciously, the whistleblower will be subject to disciplinary action.

8. IF YOU ARE NOT SATISFIED

8.1 While we cannot always guarantee the outcome you are seeking, we will try to deal with your concern fairly and in an appropriate way. By using this policy, you can help us to achieve this.

8.1. If you are not happy with the way in which your concern has been handled, you can raise it with one of the other key contacts in paragraph 5. Contact details are set out at the end of this policy.

9. EXTERNAL DISCLOSURES

9.1. The preferred method of this policy is an internal mechanism for reporting, investigating and remedying any wrongdoing. In most cases you should not find it necessary to alert anyone externally.

9.2. The law recognises that you may report your concerns to an external body, for example to a whistleblowing regulator or an independent whistleblowing charity, who may also operate a confidential helpline, examples are listed in Appendix 1. It will very rarely if ever be appropriate to alert the media. We strongly encourage you to seek advice before reporting a concern to anyone external.

9.3. Whistleblowing concerns usually relate to the conduct of our staff, but they may sometimes relate to the actions of a third party, such as a customer, client, supplier, or service provider. In some circumstances the law will protect you if you raise the matter with the third party directly. However, we encourage you to report



such concerns internally first, in line with this policy. For guidance you should contact your line manager, or the HR Department, or one of the other individuals set out in paragraph 5, or use our Whistleblowing Portal.

10. PROTECTION AND SUPPORT FOR WHISTLEBLOWERS

10.1. It is understandable that whistleblowers are sometimes worried about possible repercussions. We aim to encourage openness and will support staff who raise genuine concerns under this policy, even if they turn out to be mistaken.

10.2. Whistleblowers must not suffer any form of disadvantage / detrimental treatment because of raising a concern, such as dismissal, disciplinary action, threats, or other unfavourable treatment, and if directly linked to the individual having blown the whistle, then it could amount to disadvantage / detrimental treatment covered by this policy. This protection is also extended to all other involved parties such as the contact person for the Reporter and the Whistleblowing Officer.

If the alleged disadvantage / detrimental treatment is unconnected to the act of whistleblowing, then any challenge to the treatment given should be raised using our Grievance Procedure. If your complaint is about your treatment as a customer, client, supplier or service provider, then please use our Complaints Portal.

10.3. If you believe that you have suffered any such treatment, you should inform the Whistleblowing Officer or your line manager or the HR Department immediately. If the matter is not remedied, you should consider raising it formally using our Grievance Procedure.

10.4. You must not threaten or retaliate against whistleblowers in any way. If you are involved in such conduct, you may be subject to disciplinary action.

10.5. If you consider that you have been subjected to detrimental treatment for blowing the whistle, you can raise a complaint through our Grievance Procedure.

11. CONTACTS

Whistleblowing Officer	Philip Jenkinson BlueStar Europe Distribution BV Francesc Macià 54 P2º - P4º 08208 Sabadell Spain Tel.: +34 93 737 9411 E-mail: pjenkinson@eu.bluestarinc.com
Chief Operating Officer	Manel Baranera BlueStar Europe Distribution BV Koninginnegracht 19 2514 AB Den Haag The Netherlands Tel.: +31 (0) 880-233-666 Ext. 1305 E-mail: mbaranera@eu.bluestarinc.com



BlueStar Employees Whistleblowing Portal	https://whistleblowersoftware.com/secure/BlueStar Whistleblowing Portal
BlueStar Complaints Channel	general.complaints@eu.bluestarinc.com

APPENDIX 1.

The following is a non-exhaustive list of Whistleblowing Regulators or charitable organizations who can be contacted regarding whistleblowing matters:

Country	Organisation	Telephone Number	Website
Belgium	Federal Ombudsman	0800 999 61 / +32 2 289 27 27	www.federaalombudsman.be
Belgium	Vlaamse Ombudsman	1700 / +32 2 553 1700	www.vlaanderen.be
Belgium	Ombudsman of the Brussels-Capital Region	0800 999 61 / +32 (0)2 289 27 27	www.mediateurfederal.be
Belgium	Ombudsfrau der Deutschsprachigen Gemeinschaft Belgiens		www.ombudsman.be
Czech Republic	Ministry of Justice, Conflict of Interests and Anti-Corruption Department	224 002 111	www.vlada.cz
Finland	Ministry of Justice	(+358) 2951 6001	www.oikeusministerio.fi
France	Defenseur des Droits	09 69 39 00 00	https://www.defenseurdesdroits.fr/
Germany	The External reporting body pursuant to the Draft Law on Whistleblower Protection at the Federal Office of Justice of Germany	115	www.bundesjustizamt.de
Hungary	Commissioner for Fundamental Rights	(+36) (1) 475-7100	www.ajbh.hu
Italy	Autorità Nazionale Anticorruzione (ANAC)	(+39) / 06 62289571	www.anticorruzione.it
Netherlands	Huis voor Klokkenluiders	088 – 133 10 00	www.huisvoorklokkenluiders.nl
Portugal	Prosecutor General	213 921 900	https://en.ministeriopublico.pt/
Spain	Agencia Valenciana Antifraude	(+34) 962787450	www.antifraucv.es
Spain	Ministerio de Justicia	902 007 214 / 918 372 295	www.mjusticia.gob.es
Spain	Oficina Antifrau de Catalunya	935 545 555	www.antifrau.cat
Spain	Prevention and Fight against Corruption Office of the Balearic Islands	(+34) 871 90 50 66	www.oaib.es
Spain	Oficina Andaluza contra el Fraude y la Corrupción	(+34) 854 539 482	www.antifraudeandalucia.es
Sweden	Swedish Work Environment Authority	010-730 90 00	www.av.se
UK	Protect	020 3117 2520	www.protect-advice.org.uk