



# *Speaking Up – Whistleblowing Policy*

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JAB Holding Company S.à r.l. and its wholly owned subsidiaries (“**JAB**”) are committed to conducting business with integrity and in an ethical manner. Ethical and integrity standards are at the center of everything we do at JAB. Our Code of Conduct is about doing the right thing, in the right way, always.

This Speaking Up - Whistleblowing Policy (“**Policy**”) sets forth the rules and guidelines by which we at JAB encourage and support a culture of openness and transparency where anyone can raise questions or concerns without fear of retaliation. While it is a core responsibility of everyone at JAB to conduct business fairly, honestly, and in full compliance with all applicable laws, rules, and regulations, issues may arise from time to time. JAB is committed to protecting the rights of all JAB employees, directors and independent contractors, both current and former (“**JAB personnel**”) and JAB external stakeholders (i.e. suppliers, service providers and other third parties) to ask questions, raise any concerns, and help investigate conduct that may be in violation of JAB’s policies and/or applicable laws and regulations.

## 1. To Whom is the Whistleblowing Policy Available?

This Policy is available to all JAB personnel and external stakeholders, who are encouraged to use the online Whistleblower Portal to report any potential or actual breach of the Code of Conduct, JAB policies or applicable laws. External stakeholders should follow the same whistleblower process as JAB personnel. In general, complaints involving JAB portfolio companies or investments can be submitted through appropriate channels at the respective companies. If for any reason this is not possible, issues can be raised through JAB's whistleblower process. JAB actively communicates this Policy to its Personnel through periodic training.

## 2. What is Whistleblowing?

Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to JAB's business activities. Depending on applicable law, whistleblowing reports may include, but are not limited to, potential concerns around:

- Breaches of any internal JAB policies and procedures;
- Criminal activity, improper conduct, unethical behavior, or abuse of authority;
- Financial malpractice, impropriety, or fraud, including accounting and auditing concerns;
- Failure to comply with applicable legal and regulatory obligations;
- Dangers to health, safety, or the environment;
- Unlawful discrimination, harassment of any type, or workplace bullying;
- Embezzlement or misuse of corporate funds or assets;
- Bribery, kickbacks, facilitation payments, tax evasion, or money laundering;
- Unauthorized disclosure of confidential information and/or privacy and data protection breaches;
- Conflicts of interest;
- Anti-competitive conduct;
- Breaches of sanctions, export controls, or other trade-based restrictions;
- Modern slavery, child labor, human trafficking, or other human rights breaches;
- Any conduct likely to damage JAB's reputation or financial wellbeing; and
- Attempts to conceal any of these types of conduct.

If you have knowledge of, or a reasonable ground to suspect, any form of wrongdoing related to JAB, we encourage you to speak up. If you have genuine concerns related to suspected wrongdoing or danger affecting our activities, you should also feel comfortable raising such concerns.

## 3. How to Make a Report

We encourage you, whenever possible, to raise any concerns with one of the JAB Partners or JAB's Chief Legal Officer. However, you also may report any concern through the online Whistleblower Portal, available at <https://www.jabholco.com/whistleblower>.

The Whistleblower Portal is operated by the external third party WhistleB, which provides a 24-hour, toll-free service, for JAB personnel and external stakeholders to report violations, improper conduct, or any other situation that potentially generates question about adherence to JAB's high standards of ethical behavior.

We hope that all JAB personnel and external stakeholders feel comfortable whistleblowing openly under this Policy. We will make every effort to keep your identity confidential and only reveal it where necessary to those involved in investigating the issue(s) you raised, any follow-up actions (including, if necessary, disciplinary action), or where there is a legal requirement to share your identity. For anonymous reports, please be aware that proper investigation of your concern(s) may be more difficult or impossible if we cannot obtain further information from you.

Regardless of how a report is made, we encourage you to share as much information as possible concerning the suspected wrongdoing, as this will allow JAB to most effectively conduct any investigation.

## ***4. After You Make a Report***

JAB takes seriously any reports of actual or suspected misconduct. For completely anonymous disclosures, we will make every effort to investigate the raised concern(s), but such investigations may be hampered, or potentially unable to be carried out, due to JAB's inability to obtain follow-up and clarificatory information from you. It is also more difficult to establish whether any allegations are credible if the report is anonymous. Current personnel who plan to make a report anonymously out of concern of possible reprisals if their identity is revealed should report such concerns to one of the JAB Partners or JAB's Chief Legal Officer.

If you choose to reveal your identity in making a report, which we highly encourage, JAB's Chief Legal Officer will contact you as soon as possible to discuss your concern(s). We will carry out an initial assessment to determine the scope of any investigation. In some cases, we may appoint an investigator or outside counsel with relevant experience in conducting investigations, who may also be present at such meetings.

We will make every effort to ensure the confidentiality of your identity and any information you provide. To ensure the integrity of the investigation and maintain any legal privileges, you must not share any information related to the investigation with anyone outside of the investigation team. You must also preserve (i.e., not delete, modify, or destroy) any emails, information, data, or other materials that may be related to your concern(s), as you may be asked to provide them to the investigation team for review. Investigations are conducted regardless of a potential wrongdoer's length of service, position/title, or relationship to JAB.

Depending on the nature of the violation, issue, or breach, JAB's Chief Legal Officer may provide recommendations on remediation and corrective actions to the Managing Partners to the extent necessary, on a case-by-case basis.

We will endeavor to provide you with feedback on your report(s) within a reasonable timeframe, and where appropriate, within the timeframe required by applicable law and regulations. This will include feedback as to whether your report falls outside the scope of this Policy and is more appropriately raised with another body inside or outside of JAB. You should treat any information about the investigation you receive, whether through feedback or otherwise, as confidential.

## 5. Potential External Disclosures

The aim of this Policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing that may have occurred within JAB. In most cases, JAB will not find it necessary to alert anyone externally, excluding outside investigators or counsel, to the issues you raise. However, in certain instances, applicable laws, rules and regulations may require or oblige JAB to make disclosures regarding the reported conduct externally, such as in the case of bribery or corruption, market manipulation, or sanctions evasion, to name a few.

JAB also understands that, in some circumstances, applicable laws and regulations may make it appropriate for you to report your concerns to an external body, such as a regulator. We strongly encourage you to first raise your concern with JAB's Managing Partners and/or Chief Legal Officer before reporting a concern to anyone externally.

## 6. Anti-Retaliation Protection

We aim to encourage openness and will support whistleblowers who raise genuine concerns under this Policy, even if they turn out to be mistaken. JAB prohibits retaliation for making any type of report under this Policy, provided such report is made in good faith. JAB also prohibits retaliation against anyone who, in good faith, cooperates in the investigation or inquiry into any such reports.

JAB strictly prohibits any detrimental treatment toward a whistleblower as a result of raising a genuine concern. You must not threaten, intimidate, or in any way retaliate against a whistleblower. If you are involved in such conduct, you may be subject to disciplinary action, up to and including termination.

If you believe that you have suffered any such treatment, you should inform JAB's Chief Legal Officer immediately.

Allegations made in bad faith, such as false allegations or allegations made maliciously or with the intent to secure personal gain, are prohibited. Such allegations not only waste valuable resources to investigate but also threaten the integrity of our internal working culture. If JAB concludes that a currently employed whistleblower made any report(s) in bad faith, the whistleblower may be subject to disciplinary action, up to and including termination.

This Policy should not be used for complaints relating to an employee's own personal circumstances, such as interpersonal issues with other JAB personnel that do not involve violations of JAB's Code of Conduct. In such cases, please report your concerns to the JAB Partner who oversees all Human Capital topics ("HR Partner").

## 7. Operating Guidelines

This Policy is available in English, which is JAB's business language. JAB will provide a translation of this Policy in local languages upon request.

JAB will disclose the number of reports received, types of misconduct, and measures taken in its periodic reporting to the Managing Partners.

## ***8. Who to Contact if You Have Any Questions***

If you have questions or concerns related to compliance with this Policy, please contact JAB's Chief Legal Officer or, if you wish to remain anonymous, through JAB's Whistleblower Portal, available at <https://www.jabholco.com/whistleblower>.

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