



Whistleblower Policy for Stakeholders

This policy gives everyone outside The Cocoa Circle who is affected by our business a safe and confidential way to raise a concern or complaint. It is the external counterpart to our Whistleblower Policy, which applies to people with a work-related relationship with us.

Why This Matters to Us

At The Cocoa Circle, we are committed to fairness, transparency and integrity across our whole value chain, from the farms where our cocoa is grown to the people who enjoy our products. The people affected by what we do are often the first to notice when something is wrong, and they are not always people who work for us.

We want farmers, suppliers, their workers, customers and communities to feel safe telling us when something does not feel right. Whether you have seen working conditions that worry you, an environmental harm linked to our supply chain, a claim we make that you believe is untrue, or behaviour by someone acting for us that does not match our values, we want to hear from you. Your voice helps us find problems early, put things right and make better decisions.

This policy follows the United Nations Guiding Principles on Business and Human Rights, which expect companies to provide effective grievance mechanisms for people who may be affected by their activities. It does not limit any right you have to raise a concern with a public authority, a court or any other body.

Who This Policy Is For

This policy is for anyone outside our workforce who is, or may be, affected by The Cocoa Circle or who has information about our impacts:

- Cocoa farmers, cooperatives and their members
- Workers employed by our suppliers, co-packers, packaging manufacturers and logistics partners
- Our suppliers, contractors and business partners
- Customers and consumers, including business customers
- Communities living near the farms and facilities in our supply chain, including Indigenous communities
- Civil society organisations, trade unions and others acting on behalf of affected people

Our own employees, contractors, interns and job applicants should use our Whistleblower Policy, or our Open Door Policy and grievance procedure for personal workplace matters. If



you are unsure which route applies, use either. We will direct your concern to the right place without you having to work it out.

What You Can Raise

You can raise any concern about the actual or potential impact of our business on people or the environment. Examples include:

- Child labour, forced labour or unsafe working conditions on farms or at suppliers
- Wages or payments below what was agreed, or below legal minimums
- Discrimination, harassment or abuse by anyone acting for us or our suppliers
- Land rights issues, or a lack of free, prior and informed consent from Indigenous communities
- Deforestation, pollution, harmful agrochemical use or other environmental harm
- Food safety, product safety or labelling concerns
- Misleading sustainability, origin or impact claims
- Fraud, bribery or corruption involving The Cocoa Circle or our partners
- Breaches of our Supplier Code of Conduct
- The way we have handled an earlier concern

You do not need proof, and you do not need to be sure. It is enough that you have an honest concern. Ordinary customer service questions, such as a late delivery or a refund, are best sent to our customer service team, who will respond faster.

Note on Grievances: If a submission is reviewed and determined not to qualify as a formal grievance or complaint, we will notify you directly. Please note that if a submission is made anonymously, we will be unable to follow up with you directly regarding this determination.

How to Raise a Concern

Directly with The Cocoa Circle

- Through our online grievance form: <https://form.jotform.com/262702822155352> You can use the form to submit a complaint at any time, with or without your name.

External and independent contact

If your concern relates to a member of our management team, or if for any reason you do not feel comfortable contacting us directly, you can contact our external, independent contact:

Santosh Ghisai, external confidential adviser (externe vertrouwenspersoon)

santoshghisai@palime.nl



Santosh is not employed by The Cocoa Circle and does not report to anyone within our management team. He will not pass your concern on to anyone at The Cocoa Circle without your agreement, and you decide together who receives it.

Raising a concern anonymously

You may raise a concern anonymously through the external contact or through our grievance form, by leaving the name and contact fields empty. The form does not require your name or email address.

An anonymous concern is taken as seriously as any other. Please note that anonymity can limit how far we can look into it and how much we can tell you afterwards.

What Happens After You Raise a Concern

1. **Acknowledgement.** We confirm that we have received your concern within 7 days, where we have a way to contact you.
2. **Assessment.** We decide who is best placed to look into it. Anyone involved in the concern is kept out of handling it.
3. **Investigation.** We gather information fairly, which may include speaking with you, the supplier or others involved, and visiting the site where appropriate.
4. **Response.** We aim to tell you what we found and what we will do within 30 days. If it will take longer, we will tell you why and when to expect an answer.
5. **Remedy and follow-up.** Where we have caused or contributed to harm, we work to put it right. Where the harm is linked to a supplier, we use our influence to have it addressed. We check that agreed actions are carried out.
6. **Review.** If you are not satisfied with the outcome, you can ask for it to be reviewed by our Chief Executive Officer or by our external contact.

We will keep you informed throughout in a way you can understand, and we will not charge you for any part of this process.

Confidentiality

We will keep your identity and your concern confidential to the fullest extent possible. However, your identity may need to be disclosed in order to:

- Conduct a thorough investigation
- Comply with legal requirements
- Ensure fair treatment for everyone involved

We will discuss any necessary disclosure with you beforehand and explain the reasons.

Protection Against Retaliation

No one who raises a concern in good faith will be penalised by The Cocoa Circle for doing so. This includes losing business with us, lower prices or volumes, being excluded from our programmes, or any other unfair treatment.

We expect our suppliers and partners to protect people who raise concerns in the same way. Retaliation by a supplier against a farmer, worker or community member for raising a concern is a serious breach of our Supplier Code of Conduct, and we will treat it as such.

Please note that knowingly making a false report is not protected by this policy.

How Concerns Inform Our Decisions

Concerns raised under this policy are part of how stakeholder interests are taken into account in the way The Cocoa Circle is run:

- The ESG Manager keeps a register of all concerns received, how they were handled and the outcome.
- A summary of concerns, trends and actions, without personal details, is presented to management at least twice a year and considered in supplier selection and renewal decisions.
- Lessons learned are used to update our supplier requirements, our procurement review and this policy.
- We report publicly on the number and types of concerns received, and the actions taken, in our annual Impact Report.

Records and Personal Data

- We keep a register of concerns received under this policy, in a manner that safeguards confidentiality.
- Access is restricted to the people who need it in order to handle the concern.
- Personal data that is not relevant to handling a specific concern is not collected, or is deleted without delay if collected inadvertently.
- Records are retained no longer than necessary and proportionate, and are destroyed once they are no longer needed.
- Processing under this policy takes place in accordance with the GDPR (AVG).

Support and Resources

- Our external contact, Santosh Ghisai, is available for a confidential conversation before you decide whether to raise a concern.
- Concerns about the conduct of Dutch companies abroad can also be raised with the Dutch National Contact Point for the Organisation for Economic Co-operation and

Development (OECD) Guidelines for Multinational Enterprises (Nationaal Contactpunt OESO-richtlijnen).

- Farmers and workers who belong to a cooperative, trade union or certification scheme may also use the grievance channels those organisations provide.

We value the trust it takes to raise a concern with a company you depend on or buy from. Your willingness to speak up is what keeps the commitments we make to our partners, customers and certifiers real rather than aspirational.

What This Policy Does Not Do

- It does not replace our customer service procedures for everyday orders, deliveries and refunds.
- It does not override confidentiality obligations that apply to legally protected information.
- It does not limit any right you have under contract or under law, including the right to go to court or to a public authority.

Definitions

Stakeholder: any person, group or organisation outside our workforce that is, or may be, affected by the activities of The Cocoa Circle, including through our supply chain.

Concern (or grievance): any issue raised under this policy about an actual or potential negative impact on people or the environment connected with our business.

Remedy: action to stop a harm and put it right, which may include an apology, correction, compensation, changed practices or other measures agreed with the people affected.

Retaliation: any act or omission, direct or indirect, that causes or may cause unjustified detriment to a person because they raised a concern.

Value chain: the farms, suppliers, co-packers, logistics partners, customers and communities connected with the products and services of The Cocoa Circle.

Policy Ownership and Review

This policy is owned by the and approved by the CFO. It is effective immediately and is shared with our suppliers, and will be reviewed at least annually to ensure it remains accessible, effective and legally compliant.

Reference: United Nations Guiding Principles on Business and Human Rights, Principle 31 (effectiveness criteria for grievance mechanisms).

Date: 25/09/2026



Approved by:

Fouad el Kanfaoui, CFO