

Takeaway.com

Whistleblowers' Policy

Version December 2017

1 DEFINITIONS AND CONSTRUCTION

1.1 Definitions

In the Policy, the following terms have the meaning as defined below:

Advice Centre for Whistleblowers	the advice centre established by the Temporary Decree on the Advice and Referral Centre for Whistleblowers Committee (see State Journal 2011, 427 and State Journal 2015, 202);
advice department of the House for Whistleblowers	the advice department of the House, as described in Article 3a(2) of the House for Whistleblowers Act;
Advisor	a person who has a duty of confidentiality by virtue of his position and who is consulted by an Employee in confidence regarding concerns about wrongdoing;
Articles of Association BW	the articles of association of the Company; the Dutch Civil Code;
CEO	the Company's Chief Executive Officer;
Chairman	the chairman of the Supervisory Board;
Code	the Dutch Corporate Governance Code as adopted by the Corporate Governance Code Monitoring Committee;
Company	the limited liability company, Takeaway.com N.V.;
Company Secretary	a person acting as secretary of the Company pursuant to article 7.1.4 of the Articles of Association;
Concerns about wrongdoing	an Employee's concerns that wrongdoing exists within the company where he works or has worked or in another organisation if he came into contact with that organisation through his work activities, where: <ol style="list-style-type: none">1) the concerns are based on reasonable grounds, arising from knowledge acquired by the employee in working for his Employer or arising from knowledge acquired by the Employee through work activities within another company or organisation, and2) the public interest is affected by:<ol style="list-style-type: none">i. a breach (or impending breach) of a statutory requirement, including any criminal offence (or impending criminal offence);ii. a risk (or impending risk) to public health;iii. a risk (or impending risk) to human safety;iv. a risk (or impending risk) of environmental damage;v. a risk (or impending risk) to the proper functioning of the company due to an improper way of taking action or failure to act;vi. a breach (or impending breach) of any rule other than a statutory requirement;vii. a waste (or impending waste) of government funds;

- viii. deliberate withholding, destruction or manipulation of information concerning the matters described in paragraphs (i) to (vii) above (or an impending risk of the same).

Concerns about irregularities	a concern based on reasonable grounds about a deficiency or injustice of a general, operational or financial nature that arises in respect of a matter for which the company is responsible and which is sufficiently serious that it is not covered by the standard working procedures and exceeds the responsibility of the immediate manager;
Concerns	concerns as described in concerns about wrongdoing and concerns about irregularities
Confidential integrity advisor	the person appointed to act as confidential integrity advisor for the Company;
Contact person	the person appointed as the contact person by the Management Board, in consultation with the Reporter, after receiving the Report and with the aim of preventing unfair treatment;
Employee	any person who carries out or has carried out work for the Company or its subsidiaries under an employment contract and/or any person who carries out or has carried out work for the Company or its subsidiaries otherwise than pursuant to an employment relationship;
Employer	Takeaway.com N.V. or any of its subsidiaries, as the case may be, which has work carried out or has previously had work carried out under an employment contract and/or has work carried out or has previously had work carried out otherwise than pursuant to an employment relationship;
External body	the body to which the reporter reasonably believes it is most appropriate to make an external report of his concerns about wrongdoing;
External third party	any organisation that or representative of an organisation whom the reporter reasonably believes to be capable of directly or indirectly resolving or bringing about the resolution of the suspected wrongdoing;
Group	the group as referred to in section 2:24b BW, of which the Company is the parent company, therefore excluding companies which hold an interest in the company and group companies of those companies;
Group Company	a company that belongs to the Group, other than the Company itself;
Insider Trading Policy	rules related to investments and inside knowledge as adopted by the Management Board;
investigation department of the House for Whistleblowers	the investigation department of the House, as described in Article 3a(3) of the House for Whistleblowers Act;
Investigators	those persons whom the Management Board appoints to carry out the investigation into the wrongdoing;
Management Board	the management board (<i>bestuur</i>) of the Company;

Policy	policy including arrangements for Employees for reporting alleged wrongdoing or irregularities of a general, operational and financial nature with the Company as adopted by the Executive Board (also referred to as whistleblowers' policy);
Report	a report of concerns about wrongdoing or irregularities pursuant to this Policy;
Reporter	the Employee who has reported concerns about wrongdoing or irregularities pursuant to this Policy;
Supervisory Board	the supervisory board of the Company.

1.2 Construction

Headings do not affect the interpretation of the Policy. Where the context permits, any reference to a gender includes all genders.

The Policy was drawn up in accordance with the Code as well as the House for Whistleblowers Act.

2 INTRODUCTION

2.1 The purpose of the Policy is to provide a process for the anonymous submission of suspected wrongdoing or irregularities (whistleblowing) by any Employee, vendor, client, and any other person who has Concerns about internal controls, ethics or questionable accounting or auditing matters and desires to report these Concerns. The Policy is designed as such that Employees and other persons who, in good faith, Report alleged wrongdoing or irregularities of a general, operational and/or financial nature within the Group, will not be regarded as disloyal or suffer such detriment (even if their suspicion ultimately proves unfounded).

The Code of Conduct as well as other related policies of the Group require the members of the Supervisory Board and Management Board, as well as Employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the Group must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. Unlawful activity of any kind is prohibited.

2.2 The benefits to the Group of encouraging and protecting Employees in this way include:

- creating an internal climate in which Employees can raise genuine Concerns without fear of suffering detriment, in conformity with the Group's Code of Conduct.
- increasing the likelihood of alerting management to problems so that they can be addressed to prevent further damage, and
- helping to deter people from engaging in wrongdoing or irregularities by strengthening the atmosphere of openness, transparency and integrity.

2.3 The Group is committed to ensuring that every Report made under this Policy is investigated thoroughly, on a timely basis, with appropriate technical and investigative expertise, and that the investigation is fair to all parties involved.

3 POLICY STATEMENT

It is the Group's policy to:

- encourage Employees to report alleged Concerns;
- protect individuals who, in good faith, report alleged Concerns from suffering any harm;
- treat all Reports consistently, with discretion and due confidentiality;
- investigate all Reports thoroughly, fairly and in a timely manner;
- use all its appropriate resources to address alleged Concerns if it has occurred or is occurring; and
- discipline any individual who treats in a detrimental way any other individual who makes such a Report.

4 WRONGDOING OR IRREGULARITIES OF A GENERAL, OPERATIONAL AND FINANCIAL NATURE

Wrongdoing or irregularities can be defined as follows:

- dishonest, fraudulent, improper, illegal, or negligent professional activity or behavior by another person;
- failure by another person to act with propriety, correctly or legally when carrying out their duties.

5 INFORMATION, ADVICE AND SUPPORT FOR THE EMPLOYEE

5.1 An Employee may consult an Advisor in confidence regarding Concerns.

5.2 The Employee may request the Confidential integrity advisor for information, advice and support with respect to Concerns.

5.3 The Employee may also request the Advice Centre for Whistleblowers, and upon the House of Whistleblowers' Act entering into effect, the advice department of the House of Whistleblowers for information, advice and support with respect to Concerns.

6 INTERNAL REPORT BY AN EMPLOYEE OF THE COMPANY

6.1 An Employee who has Concerns within the Company may make a Report of this to any manager holding a higher position within the Company's hierarchy than his own. If the Employee has a reasonable suspicion that the Management Board is involved in the suspected wrongdoing or irregularities, he may also make the Report to the Chairman. In that case, the term "Management Board" in this Policy should be understood to mean "Chairman".

6.2 The Employee may also make a Report within the Company's organisation via the Confidential integrity advisor. The Confidential integrity advisor shall, in consultation with the

Employee, forward the Report to either a manager as described in the previous paragraph or to the Chairman.

7 INTERNAL REPORT BY AN EMPLOYEE OF ANOTHER ORGANISATION

7.1 An employee of another organisation who has come into contact with the Company's organisation through his work activities and has Concerns within the Company's organisation may make a Report of this to any manager who holds a position within the hierarchy of the Company's organisation that is equivalent to or higher than his own position. If the employee of another organisation has a reasonable suspicion that the Management Board is involved in the suspected wrongdoing, he may also make the Report to the Chairman. In that case, the term "Management Board" in this Policy should be understood to mean "Chairman".

7.2 The employee of another organisation as described in the previous paragraph may also make a Report within the Company via the Confidential integrity advisor. The Confidential integrity advisor shall, in consultation with the employee, forward the Report either to a manager as described in the previous paragraph or to the Chairman.

8 PROTECTING THE REPORTER AGAINST UNFAIR TREATMENT

8.1 The Company shall not treat the Reporter unfairly in connection with a Report in good faith and according to the proper procedure of Concerns in the Company's organisation, another organisation, an External body within the meaning of paragraph 17.3 or an External third party in the circumstances described in paragraph 17.4.

8.2 Unfair treatment as referred to in paragraph 8.1 shall be understood to include taking any measure with a negative effect, such as:

- a. dismissal of the Reporter, except at his own request;
- b. early termination of a temporary employment contract or failure to renew the same;
- c. failure to convert a temporary employment contract into a permanent employment contract;
- d. taking any disciplinary measure;
- e. imposing any rule banning the Reporter or his colleagues from investigating, speaking about the matter, attending their work station and/or having contact with other persons,
- f. compulsory appointment to another position;
- g. extending or limiting the Reporter's duties, except at his own request;
- h. moving or relocating the Reporter, except at his own request;
- i. refusing a request by the Reporter for a move or relocation;
- j. changing the Reporter's work station or refusing a request to do so;
- k. withholding a salary increase, incidental remuneration, bonus or the award of allowances;
- l. withholding opportunities for promotion;
- m. not accepting the Employee reporting sick or recording the Employee as being on sick leave;

- n. refusing an application for leave;
- o. placing the Reporter on leave, except at his own request.

8.3 Unfair treatment as referred to in paragraph 8.1 also applies if there are reasonable grounds to speak to the Reporter about his performance or to take a measure with a negative effect as referred to in paragraph 8.2 against him but the measure taken by the Company is disproportionate to those grounds.

8.4 If the Company proceeds to take a measure with a negative effect as referred to in paragraph 8.2 against the Reporter within a short period following a Report being made, he shall give justification as to why he considers this measure necessary and why this measure is not connected with the Report in good faith and according to the proper procedure of Concerns.

8.5 The Company shall ensure that the Reporter's managers and colleagues refrain from any form of unfair treatment in connection with the Report in good faith and according to the proper procedure of Concerns that interferes with the Reporter's ability to function either professionally or personally. This includes the following:

- a. bullying, ignoring and excluding the Reporter;
- b. Making unfounded or disproportionate allegations about the performance of the Reporter;
- c. imposing anything that amounts to a ban on the Reporter or his colleagues from investigating, speaking about the matter, attending their work station and/or having contact with other persons, regardless of how it is presented;
- d. intimidating the Reporter by threatening to take specific measures or actions if he proceeds with his Report.

8.6 The Company shall speak to any Employees who treat the Reporter unfairly about their actions and may give them a warning or take disciplinary measures against them.

9 PREVENTING UNFAIR TREATMENT OF THE REPORTER

9.1 The Contact person, as appointed by the Management Board, shall immediately discuss with the Reporter the risks of unfair treatment that exist, how those risks can be reduced and what the Employee can do if he believes that he is being treated unfairly. The Contact person shall ensure that this is recorded in writing and present this written record to the Reporter for approval and signature. A copy of the record shall be given to the Reporter.

9.2 If the Reporter believes that he is being treated unfairly, he can discuss this immediately with the Contact person. The Contact person and the Reporter shall also discuss what measures can be taken to prevent unfair treatment. The Contact person shall ensure that this is recorded in writing and present this written record to the Reporter for approval and signature. The Contact person shall send this record to the Management Board immediately. A copy of the record shall be given to the Reporter.

9.3 The Management Board shall ensure that the measures necessary to prevent unfair treatment are taken.

10 PROTECTING OTHERS INVOLVED AGAINST UNFAIR TREATMENT

- 10.1** The Company shall not treat the Advisor employed by the Company unfairly due to his role as Advisor to the Reporter.
- 10.2** The Company shall not treat the Confidential integrity advisor unfairly due to his carrying out the duties described in this Policy.
- 10.3** The Company shall not treat the Contact person unfairly due to his carrying out the duties described in this Policy.
- 10.4** The Company shall not treat any Investigators employed by the Company unfairly due to their carrying out the duties described in this Policy.
- 10.5** The Company shall not treat an Employee who is interviewed by the Investigators unfairly in connection with making a statement in good faith.
- 10.6** The Company shall not treat an Employee unfairly in connection with his provision to the Investigators of documents that he reasonably believes to be relevant to the investigation. Paragraphs 8.2 to 8.6 shall be of corresponding application to any unfair treatment of the persons referred to in paragraphs 10.1 to 10.6.

11 DEALING CONFIDENTIALITY WITH THE REPORT AND THE IDENTITY OF THE REPORTER

- 11.1** The Company shall ensure that the information concerning the Report is stored in such a way that it is only physically and electronically accessible to the persons involved in dealing with this Report.
- 11.2** No person involved in dealing with a Report shall disclose the identity of the Reporter without the explicit written consent of the Reporter and each such person shall deal confidentially with the information concerning the Report.
- 11.3** If Concerns are reported via the Confidential integrity advisor and the Reporter has not given permission for his identity to be disclosed, all correspondence regarding the Report shall be sent to the Confidential integrity advisor and shall immediately be passed on to the Reporter by the Confidential integrity advisor.
- 11.4** No person involved in dealing with a Report shall disclose the identity of the Advisor without the explicit written consent of the Reporter and the Advisor.

12 RECORDING, PASSING ON AND CONFIRMING RECEIPT OF AN INTERNAL REPORT

- 12.1** If the Employee makes a Report to a manager orally or gives an oral explanation of a written Report, that manager shall, in consultation with the Reporter, ensure that this is recorded in

writing and present this written record to the Reporter for approval and signature. A copy of the record shall be given to the Reporter.

- 12.2** If the Employee makes a Report via the Confidential integrity advisor orally or gives an oral explanation of a written Report, that Confidential integrity advisor shall, in consultation with the Reporter, ensure that this is recorded in writing and present this written record to the Reporter for approval and signature. A copy of the record shall be given to the Reporter.
- 12.3** The manager to whom the Report is made shall immediately pass on the Report to the Management Board.
- 12.4** If the Reporter or the manager to whom the Report is made reasonably suspects that the Management Board is involved in the suspected wrongdoing or irregularity, the manager shall immediately pass the Report on to the Chairman. In that case, the term “Management Board” in this Policy should from this point on be understood to mean “Chairman”.
- 12.5** The Management Board shall immediately send the Reporter confirmation that the Report has been received. The confirmation of receipt shall include a brief description of the Report, the date on which it was received and a copy of the Report.
- 12.6** Following receipt of the Report, the Management Board shall, in consultation with the Reporter, immediately appoint a Contact person with the aim of preventing unfair treatment.

13 ACTIONS BY THE COMPANY TO DEAL WITH THE INTERNAL REPORT

- 13.1** The Management Board shall set up an investigation into the reported Concerns unless:
 - a. the Concerns are not based on reasonable grounds, or
 - b. it is clear at the outset that the matter reported does not involve Concerns.
- 13.2** If the Management Board decides not to set up an investigation, he shall inform the Reporter of this in writing within two weeks following the internal Report. This communication shall also state the reasons why the Management Board believes that the Concerns are not based on reasonable grounds or that it is clear at the outset that the matter reported does not involve Concerns.
- 13.3** The Management Board shall decide whether an External body within the meaning of paragraph 17.3 needs to be informed about the internal Report. If the Company informs an External body, the Management Board shall send the Reporter a copy of this communication, unless serious objections exist to oppose this.
- 13.4** The Management Board shall assign the investigation to Investigators who are independent and impartial and shall not have the investigation carried out by persons who may be or may have been involved in the suspected wrongdoing or irregularities.
- 13.5** The Management Board shall inform the Reporter immediately in writing of the fact that an investigation has been set up and the identities of the persons carrying out the investigation.

The Management Board shall enclose with this communication a copy of the investigation assignment, unless serious objections exist to oppose this.

- 13.6** The Management Board shall inform the persons to whom a Report relates about the Concerns and about the fact that an External body has been informed as referred to in paragraph 13.3, unless this could have a detrimental effect on the investigation or on enforcement.

14 CARRYING OUT THE INVESTIGATION

- 14.1** The Investigators shall give the Reporter the opportunity to voice his Concerns. The Investigators shall ensure that this is recorded in writing and present this written record to the Reporter for approval and signature. A copy of the record shall be given to the Reporter.

- 14.2** The Investigators may also interview other persons. The Investigators shall ensure that this interview is recorded in writing and present this written record to the person interviewed for approval and signature. A copy of the record shall be given to the person interviewed.

- 14.3** The Investigators may consult and request all documents within the Company that they reasonably consider to be necessary to carry out the investigation.

- 14.4** Employees may provide to the Investigators all documents that they consider reasonably necessary for the Investigators to consult in the context of the investigation.

- 14.5** The Investigators shall prepare a draft investigation report and give the Reporter the opportunity to comment on that report, unless serious objections exist to oppose this.

- 14.6** The Investigators shall then approve the final investigation report. They shall send the Reporter a copy of that report, unless serious objections exist to oppose this.

15 POSITION ADOPTED BY THE COMPANY

- 15.1** The Management Board shall inform the Reporter in writing within eight weeks of the Report concerning the specific position adopted with respect to the Concerns reported. This communication will also state the steps taken as a result of the Report.

- 15.2** If it becomes clear that it will not be possible to communicate the position adopted within the appointed period, the Management Board shall notify the Reporter of this in writing. This communication will state the period within which the Reporter can expect to be informed of the position adopted. If, as a result of this extension, the total period exceeds twelve weeks, it will also state the reasons why a longer period is necessary.

- 15.3** Following the conclusion of the investigation the Management Board shall decide whether an External body within the meaning of paragraph 18.1 under d needs to be informed about the internal Report and about the investigation report and the position adopted by the

Company. If the Company informs an External body, he shall send the Reporter a copy of this communication, unless serious objections exist to oppose this.

- 15.4** The persons to whom the Report relates will receive notifications corresponding to those received by the Reporter under paragraphs 15.1 to 15.3, unless this could have a detrimental effect on the investigation or on enforcement.

16 HEARING BOTH SIDES WITH RESPECT TO THE INVESTIGATION REPORT AND THE POSITION ADOPTED BY THE COMPANY

- 16.1** The Company shall give the Reporter the opportunity to comment on the investigation report and the position adopted by the Company.

- 16.2** If in response to the investigation report or the position adopted by the Company the Reporter states, giving reasons, that the Concerns have not actually been investigated or have not been investigated properly or that there are fundamental inaccuracies in the investigation report or the position adopted by the Company, the Company shall respond to these specific points and if necessary set up a new or additional investigation.

Paragraphs 13 to 16 shall be of corresponding application to this new or additional investigation.

- 16.3** If the Company informs or has previously informed an External body within the meaning of paragraph 17.3, he shall also send the Reporter's comments on the investigation report and the position adopted by the Company as referred to above to that External body. A copy of this communication shall be given to the Reporter.

17 EXTERNAL REPORT

- 17.1** After making an internal Report, the Reporter may make an external Report if:
- a. the Reporter disagrees with the position referred to in paragraph 15 and believes that the Concerns have been set aside incorrectly;
 - b. the Reporter has not been notified about the position adopted within the period referred to in paragraphs 15.1 or 15.2.

- 17.2** The Reporter may make an external Report immediately if he cannot reasonably be required to make an internal Report first. The situations in which this applies include where this is provided for by any statutory provision or in the case of:

- a. immediate danger, where a significant and urgent public interest necessitates an immediate external Report;
- b. a reasonable suspicion that the Supervisory Board is involved in the suspected wrongdoing;
- c. a situation in which it is reasonable for the Reporter to fear reprisals in connection with making an internal Report;
- d. a clearly identifiable threat of falsification or destruction of evidence;

- e. an earlier Report about the same wrongdoing made in accordance with the procedure that did not put an end to the wrongdoing;
- f. a duty to make an immediate external Report.

17.3 The Reporter may make the external Report to the External body to which the Reporter reasonably believes it is most appropriate to make an external Report. The term External body shall be understood to include:

- a. a body responsible for investigating criminal offences;
- b. a body responsible for monitoring compliance with any requirements imposed by statute or under statutory authority;
- c. any other competent body to which concerns about wrongdoing can be reported, including, upon the House of Whistleblowers Act entering into effect, the investigation department of the House for Whistleblowers.

17.4 If the Reporter reasonably believes that the public interest outweighs the Company's interest in confidentiality, the Reporter may also make the external Report to an External third party whom the Reporter reasonably believes to be capable of directly or indirectly resolving or bringing about the resolution of the suspected wrongdoing.

18 INTERNAL AND EXTERNAL INVESTIGATION OF THE REPORTER

18.1 A Reporter who believes that he has been unfairly treated in connection with making a Report may request the Management Board to carry out an investigation into the way in which he is treated within the organisation.

18.2 Paragraphs 13 to 16 shall be of corresponding application.

18.3 Paragraphs 18.1 and 18.2 shall be of corresponding application to the persons referred to in paragraphs 10.1 to 10.6.

18.4 Upon the House of Whistleblowers Act entering into effect, the Reporter may also request the investigation department of the House for Whistleblowers to set up an investigation into the way in which the Company behaved towards him as a result of the Report.

19 PUBLICATION, ANNUAL REPORTING AND EVALUATION

19.1 The Management Board shall ensure that this Policy is published on the intranet and made publicly available on the Company's website.

19.2 The Management Board shall prepare an annual report concerning the approach to dealing with Reports and the implementation of this Policy. This annual report shall include:

- a. information about the approach taken over the past year to dealing with Reports and the planned approach to this issue for the coming year;
- b. information about the number of Reports and an indication of the nature of the Reports, the outcomes of the investigations and the positions adopted by the Company;

- c. general information about experiences of preventing unfair treatment of the Reporter;
- d. information about the number of requests for investigation of unfair treatment in connection with making a Report and an indication of the outcomes of the investigations and the positions adopted by the Company.

19.3 The Management Board shall send a draft of the annual report described in the previous paragraph to the Works Council for discussion and it will then be discussed with the Works Council at a consultation meeting.

19.4 The Management Board shall give the Works Council the opportunity to express its views on the approach to dealing with Reports, the implementation of this Policy and the annual report. The Management Board shall ensure that the views of the Works Council are incorporated in the annual report and shall present the revised report to the Works Council for approval.