



12/12/2023

Corporate Policy

Whistleblower Protection Policy

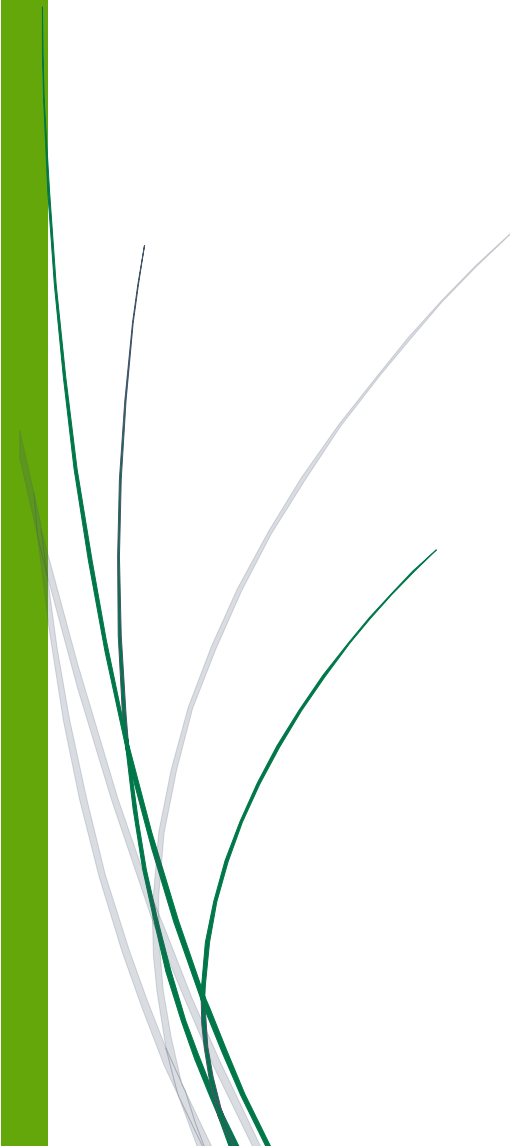


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1. Introduction

Cerdia is committed to maintaining the highest standards of ethics, integrity, and transparency in all its business activities. As part of this commitment, Cerdia encourages and expects all employees to report any concerns about unethical behavior, legal violations, or other activities that may harm the company or its stakeholders.

This Whistleblower Protection Policy is designed to provide a mechanism for employees to report such concerns without fear of retaliation and to ensure that such reports are appropriately investigated.

2. Purpose

The purpose of this policy is to promote a culture of integrity, transparency, and accountability. This Whistleblower Protection Policy aims to

- provide a secure and confidential framework for employees to report concerns related to violations of law, protect whistleblowers from retaliation, and ensure thorough investigations,
- provide avenues for staff to raise those concerns and receive feedback on any action taken,
- provide the employees with the guidance on what, where and how to report known or suspected violations.
- ensure that employees receive a response to their concerns and that they are aware of how to pursue them if they are not satisfied.

3. Scope

This policy applies globally and is applicable to all directors, officers, and employees of Cerdia including but not limited to its independent third-party contractors (e.g., agents, distributors), suppliers and stakeholders who are associated with Cerdia and all its representatives.

This policy is not intended to prevail over local laws, regulations and codes or practice, if this policy is in conflict, local legislation will prevail.

4. Responsibilities

4.1 Cerdia's Global Leadership Team

The Governance for this policy sits with General Counsel of Cerdia in alignment with the Global Leadership Team (GLT).

The GLT has responsibility for and ownership of this policy, including

- approving the Whistleblower Protection Policy

- ensuring this policy complies with Cerdia's legal and ethical obligations, and that all those under its control comply with it
- determining how a matter reported under this policy will be managed, including seeking legal advice on Cerdia's statutory or other legal obligations arising from a disclosure made under this policy, or the application of this policy, and notifying the law enforcement agency
- periodically reviewing the effectiveness of this policy and updating the policy and whistleblower processes as necessary.

4.2 Cerdia's General Counsel and Cerdia's Global HR Business Partner

have the primary and day-to-day responsibility for

- monitoring use and effectiveness of this policy and dealing with any queries about it
- to receiving disclosures under this whistleblower policy from whistleblowers
- assessing disclosures made under this policy and their management, including:
 - subject to any permissions from the whistleblower, ensuring a whistleblower's identity is kept confidential
 - notifying the Global Leadership Team where a disclosure is sufficiently serious
 - seeking legal advice on Cerdia's statutory or other legal obligations arising from a disclosure made under this whistleblower policy, or the application of this whistleblower policy
 - assessing the risk of any detrimental conduct to a Whistleblower, or other person, due to a disclosure made under this policy, and ensuring the implementation of appropriate safeguards
 - determining whether a disclosure under this whistleblower policy will be investigated, and the scope and conduct of that investigation
 - where a whistleblower has consented to their identity being shared with, liaising with the whistleblower to obtain any necessary information, including any concerns the whistleblower holds in respect of victimization or retaliation, and providing updates to the whistleblower on the management of their report.

4.3 Cerdia's Local Leadership Teams

is responsible for ensuring

- that the employees disclosing under this policy understand and comply with this policy, are given adequate and regular training

- on it together with Cerdia's compliance culture
- ensuring appropriate resources are made available to sustain an effective whistleblower management system at Cerdia.

4.4 An external Investigator, appointed by Cerdia's Global Leadership Team

will have responsibility for:

- ensuring a whistleblower's identity is kept confidential, subject to any permissions from the whistleblower
- conducting
 - a confidential and privileged factual investigation of the disclosure for the purpose of providing Cerdia with legal advice, or
 - a confidential factual investigation of the disclosure, including gathering evidence, interviewing witnesses, communicating with the Whistleblower where they have consented to providing their identity to the Investigator, seeking assistance from internal and external consultants, and providing an investigation report with the Investigators' findings to the Global Leadership Team and Cerdia's Legal & Compliance.

4.5 Cerdia's Global HR Business Partner

has overall responsibility for any disciplinary process triggered by a disclosure under this policy that, if established, leads to an allegation of misconduct or serious misconduct against an employee of Cerdia, or where a report involves a personal work-related grievance.

4.6 Line managers and supervisors of Cerdia

play an important role in supporting the objectives of this policy

- ensuring their direct reports are able to obtain information about the correct processes for making a disclosure or seeking further advice and support about whistleblowing
- are responsible for enforcing the importance of this policy with their direct reports, discussing why disclosing wrongdoing is so vital to Cerdia's risk management framework.

4.7 All employees of Cerdia

are required, and all other persons eligible to make disclosures under this policy are strongly encouraged, to report under this Whistleblower Protection Policy if they reasonably suspect that conduct, or a situation exists, in relation to Cerdia that is a Disclosable Matter, whether engaged

in by themselves or others. Any submitted report shall be filed honestly and based on the persons best knowledge.

4.8 All employees of Cerdia, and persons providing services as an independent contractor or labor hire worker to Cerdia

are required to:

- cooperate with an Investigator – subject to a claim of privilege or self-incrimination – including by providing relevant documents and information or answering questions during the conduct of any investigation under this whistleblower policy
- strictly maintain the confidentiality of a Whistleblower's identity, whether they obtain that information directly or indirectly
- refrain from committing, or threatening to commit, any act of detrimental conduct to a Whistleblower.

5. Specific Policy

5.1 Investigation and Confidentiality

Reports made under this Policy will be treated confidentially to the extent permitted by law. Confidentiality will be maintained throughout the investigation process, and information will only be disclosed on a need-to-know basis.

No matter what channel the Whistleblower will chose to raise the concern, the identity of the Whistleblower will be kept confidential as Cerdia fairly and objectively investigate the concerns. Where feasible and appropriate, the Whistleblower will receive feedback on the outcome of the investigation.

5.2 Disclosable Matters: What to report

The Whistleblower Protection Policy is intended to cover major concerns that fall outside the scope of other procedures.

Whistleblower Protection Policy covers any reportable concerns, i.e., known or suspected violations (“Disclosable Matters”) related to:

- Violation of laws and regulations
- Health and safety violations
- Environmental concerns
- Unethical behavior
- Discrimination or harassment
- Retaliation against whistleblowers.
- other breaches of Cerdia Corporate Policies, Principles or

Standards.

5.2.1 **Examples of Disclosable Matters**

Violation of Laws and Regulations:

- criminal acts, including theft, fraud, bribery, money laundering and corruption
- fraud or financial misconduct, suspecting fraudulent accounting practices, such as intentionally misrepresenting financial information or embezzlement, accounting malpractice or falsifying documents
- observing or being aware of any illegal disposal of hazardous waste materials without proper permits.

Health and Safety Violations:

- witnessing the disregard of safety protocols, such as failure to provide necessary protective equipment or inadequate training on handling hazardous substances

Violations of Process Regulations:

- deliberately damaging the product, and/or its quality

Environmental Concerns:

- noticing the release of pollutants into water sources without proper treatment or disposal measures
- damaging the environment.

Unethical Behavior:

- experiencing or witnessing unethical conduct, such as bribery, conflicts of interest, or insider trading.

Discrimination or Harassment:

- bullying, harassment (including sexual harassment)
- discrimination in the workplace
- modern slavery or other human rights abuses
- observing discriminatory practices, including but not limited to, unfair treatment based on race, gender, age, religion, or disability.

Retaliation against Whistleblowers:

- experiencing negative consequences, such as demotion or termination, as a result of making a good-faith report under this policy.

5.2.2 **Examples of Non-Disclosable Matters**

Wrongdoing does not include situations where employees are unhappy with their personal employment position or career progress. Grievance procedures are available in such cases, and there are existing

procedures in place to enable employees to lodge a grievance relating to their own employment. Therefore, the following situations do not fall into the scope of this policy.

Personal Grievances:

- Disagreements with colleagues or supervisors that do not involve a violation of laws, regulations, or company policies.

Day-to-Day Work Issues:

- Complaints about workload, work schedules, or other routine employment matters that do not involve unethical or illegal behavior.

Employee Benefits Issues:

- Concerns about employee benefits, such as health insurance coverage or retirement plans, which should be addressed through the appropriate HR channels.

Personnel Decisions:

- Disagreements with promotion decisions or performance evaluations that do not involve discrimination, harassment, or other unethical conduct.

Company Policy Disagreements:

- Disagreements with company policies that are not in violation of laws or regulations.

This list is not exhaustive, and Cerdia encourages the employees to use their judgment when determining whether a concern should be disclosed.

5.3 Reporting Mechanism: Where to report

Cerdia has established Whistleblowing tool “Whistleblower Software” at Cerdia’s Corporate Website.

The employees have several channels to raise their concerns and can use the one they are the most comfortable with:

- Whistleblower Software Link (<https://whistleblowersoftware.com/secure/9a7e274e-4173-45a6-bc1d-5a6ba91157af>)
- Whistleblower Software QR Code (including the link above)



where reports might be done anonymously.

or via optional channels such as

- Direct Manager (supervisor), or
- HR-Team (local / global), or
- Legal & Compliance Counsel, or
- Department Head (upper-level supervisor) / GLT member
- Work Council (if locally legally required)

where employees can submit written or oral reports.

5.4 Whistleblower Software: How to report

Cerdia has established a confidential multi-lingual Whistleblower Channel that is accessible 24/7 under <https://whistleblowersoftware.com/secure/9a7e274e-4173-45a6-bc1d-5a6ba91157af>, contains automatic translations and instructions on how to submit a report.

Cerdia allows to the Whistleblower to choose the option to remain anonymous. To ensure anonymity, the provider of the Whistleblower Software uses end-to-end encryption, removes metadata from any uploaded files, and do not track IP addresses.

Whistleblower can report concerns in writing or as a voice message, confidentially with indication of the name and contact information or, if desired, 100% anonymously. In case of a voice message the voice will be distorted. Even when choosing the anonymous reporting option, the Whistleblower, and the case handler (Recipient) can follow up on their reports with more material, comments or information to the other party.

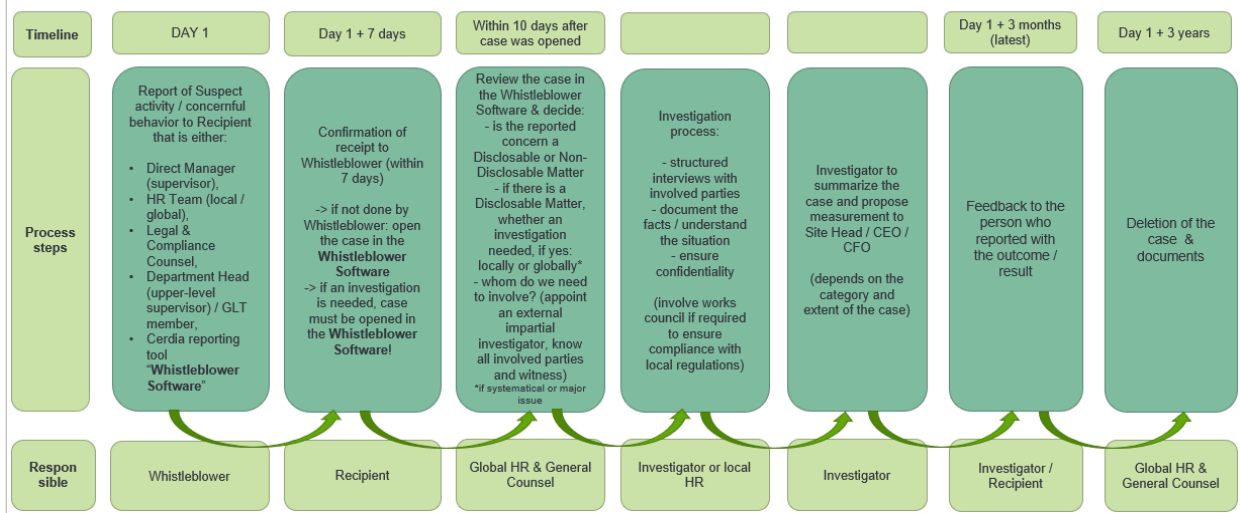
5.5 Investigation Process

All reported concerns will be promptly and thoroughly investigated in accordance with the Cerdia Whistleblower Process outlined below. Investigations will be conducted by impartial and qualified personnel. The results of the investigation will be communicated to the appropriate parties, and corrective action will be taken if necessary.

Whistleblower Process – Overview

| Timeline | Owner | Process steps | Local Specifics |
|--------------------------------------|--|---|--|
| Process start = Day 1 | Whistleblower | Report of Suspect activity/ concerned behavior to a recipient that is either: Direct Manager (supervisor), HR Team (local / global), Legal & Compliance Counsel, Department Head (upper-level supervisor) /GLT member, Cerdia reporting tool "Whistleblower Software" | Works Council, external reporting office (..) |
| Day 1 | Recipient | Confirmation of receipt to Whistleblower (within 7 days) | |
| +7 days (latest) | | -> if not done by Whistleblower: open the case in the Whistleblower Software -> if an investigation is needed, case must be opened in the Whistleblower Software! | |
| Within 10 days after case was opened | Global HR & General Counsel | Review the case in the Whistleblower Software & decide: - is the reported concern a Disclosable or Non- Disclosable Matter - if there is a Disclosable Matter, whether an investigation needed, if yes: locally or globally* - who do we need to involve? (appoint an external impartial investigator, know all involved parties and witness) *if systematical or major issue | |
| | Investigator or local HR (if to be investigated locally) | Investigation process: - structured interviews with involved parties - document the facts / understand the situation - ensure confidentiality (involve works council if required to ensure we are compliant with local regulations) | |
| | Investigator | Investigator to summarize the case and propose measurement to Site Head / CEO / CFO (depends on the category and extent of the case) | |
| Day 1 | Recipient / Investigator | Feedback to the Whistleblower with the outcome / result | |
| +3 months (latest) | | | |
| Day 1 | | Deletion of the case & documents | |
| +3 years | | | |

Whistleblower Process – Process flow



5.6 Protection from Retaliation

Cerdia declares that if the disclosure is made honestly and in good faith, no adverse employment-related action will be taken against the whistleblower.

5.7 False Reports

Knowingly making false reports under this policy is a serious violation and may result in disciplinary action, including termination of employment.

5.8 Enforcement

Cerdia is strongly committed to

- ensuring the identity of a whistleblower remains confidential
- investigating disclosures made under this whistleblower policy
- ensuring a Whistleblower, or other person, is not subject to, or threatened with, detrimental conduct because a person believes a disclosure under this policy has been made or could be made.

Cerdia may terminate its relationship with other individuals and entities providing goods or services to Cerdia if they breach this Whistleblower Protection Policy.

5.9 Monitoring and Review

Cerdia will monitor compliance and periodically review and update this Policy.

6. Internal and external References

6.1 Internal References

- Code of Conduct
- Diversity and Inclusion Policy
- Corporate Social Responsibility Policy

6.2 External References




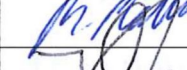


United Nations – Human Rights: [Universal Declaration of Human Rights | United Nations](#)

7. Notice of Modification

Document the initial release and all change made in the following table:

| Revisions | | | | |
|-----------|-----------------|------------|------|------------|
| Section | Changes | Reviewer | Rev. | Valid from |
| All | Initial version | Alla Jörin | 00 | 28.11.2023 |

8. Document Creation and Release

| Responsibilities | Name | Function | Signature | Date |
|------------------|------------------|-----------------|--|------------|
| Prepared: | Alla Jörin | General Counsel |  | 28.11.2023 |
| Reviewed: | Susanne Felscher | HR |  | 29.11.2023 |
| | Maria Viloría | Sustainability |  | 29.11.2023 |
| Approved: | Marco Plattner | CFO |  | 12.12.2023 |
| | Jens Ebinghaus | CEO |  | 12.12.2023 |
| IMS conforming: | Maria Viloría | Sustainability |  | 12.12.2023 |

9. Distribution List

| Cerdia Managers to receive this Corporate Policy directly when released | | |
|---|----------------------------|-------------------------|
| Unit | Function | Manager name |
| Basel | CEO | Jens Ebinghaus |
| Basel | CFO | Marco Plattner |
| Basel | VP Manufacturing | Holger Twrdy |
| Basel | Global Sales | Vincent Heckel |
| Basel | Global Procurement | Marc-Steffen Muche |
| Basel | Global R&D, Quality | Maria Viloría |
| Basel | Global HR Business Partner | Susanne Felscher |
| Freiburg – CPR | Site Director | Dieter Feldmann |
| Freiburg – CSG | Site Director | Kay Swanda |
| Brazil | Site Director | João Tunes |
| Serpukhov | Site Director | Boris Samsonov |
| Kingsport | Site Director | Arnaud Thermoz-Lorciere |
| Freiburg | HR Manager | Daniela Mutterer |
| Kingsport | HR Manager | Danielle Lucas |
| Santo André | HR Manager | Domingos Morais |
| Serpukhov | HR Manager | Svetlana Ryazanova |

Corporate Policy

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Effective from Dec 12, 2023

Department: Legal & Compliance

| IMS Managers to cascade and archive the Corporate Policy when released | | |
|--|-------------------|-----------------------|
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