

# Whistleblower Policy

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## 1 The purpose of our whistleblower function

- 1.1 The purpose of this Whistleblower Policy is to handle reports filed under the whistleblower function of Feralco GMBH ("**The Company**") as internal whistleblowing channel, called *Trumpet* ("**Trumpet**"), administered by Whitepaper Advisors Sweden AB ("**WPA**") as independent consultants.
- 1.2 It is important for the Company that any misconduct is made known as early as possible, so as to minimise the risk of personal injury, material damage and damage to intellectual property, as well as damage to the Company's reputation. Under this policy, whistleblowers who are prepared to report misconduct are made aware that they are an important resource for the Company, and therefore the Company seeks to ensure a business environment in which whistleblowers feel that they can report misconduct safely and without fear of reprisals.

## 2 Who can file a report and how are they protected?

- 2.1 A report can be filed using *Trumpet* by anyone who in any way represents or is active for the Company in a work-related context. This includes Board members, all employees (permanent employees, probationary employees, fixed-term employees, and full-time and part-time employees), trainees and temporary employees (crew personnel). Shareholders who are active in the Company, as well as persons who are members of the Company's control bodies may also file reports using *Trumpet*.
- 2.2 Any person who reports any misconduct that is subject to this policy (see below in clause 3) is protected from any reprisals, which means that a whistleblower or a related party may not suffer any negative consequences as a result of the person filing a whistleblower report. This protection is subject to the condition that the report was made in good faith, that the whistleblower had reasonable grounds to assume that the information concerning the misconduct was accurate, and that the report was made in one of the ways specified in this policy. The protection in accordance with this clause not only covers the whistleblower, but also their colleagues, employee representatives, or health and safety officers who provide assistance, as well as the whistleblower's employer or company if, for example, the whistleblower is temporary staff or a consultant at the Company. If a whistleblower experiences reprisals as a consequence of a misconduct reported by a person or any other party, the whistleblower should contact the HR department immediately. It should be noted that this protection does not prevent the Company from taking action against the whistleblower for other reasons than the whistleblower's report.
- 2.3 Any person who reports misconduct subject to this policy will, in most cases, be protected against sanctions due to the reporting constituting a potential breach of a confidentiality obligation, provided that there were reasonable grounds to believe that it was necessary to provide the information in question in order to disclose the misconduct. This protection does not include surplus information that is not reasonably required to be disclosed in order to reveal the misconduct. The protection applies irrespective of whether the duty of confidentiality is stipulated by agreement or law but does not include qualified confidentiality obligations. Examples of qualified confidentiality obligations that are not covered by the exemption from liability include breaches of confidentiality obligations to protect national security interests or concerning defence-sector inventions. Other confidentiality obligations that may not be breached on the basis of reference to whistleblower legislation are those intended to protect private individuals in healthcare and medical care, as well as several confidentiality obligations concerning educational activities. It should be noted that the protection from a breach of confidentiality obligations does not entail any right to disclose papers or documents.
- 2.4 It must be remembered that there is no protection from reprisals if a whistleblower report results in criminal liability. In order for the protection described in clauses 2.2-2.3 to apply, it is also a requirement that the whistleblower files the report through *Trumpet*, as a report to the authorities in accordance with clause 9, or by publication in accordance with the conditions specified in clause 10.

## 3 What can be reported?

- 3.1 A report via the *Trumpet* whistleblower function must be based on concrete suspicions. The whistleblower must have reasonable grounds to believe that the information provided is accurate, but the whistleblower

does not need to have evidence to support their suspicion. Reports that are filed solely on the basis of rumours or hearsay are not subject to the protection described in clauses 2.2-2.3 – as a general rule, the employee must have first-hand information. No allegation may be made with malicious intent or with the knowledge that the allegation is false. False or malicious allegations can be a serious breach of the employment contract, and there is no protection from reprisals in the event of knowingly false or malicious reports.

- 3.2** For a report to be filed via Trumpet, the report must concern an incident or circumstances within the framework of the Company's activities, or a concrete suspicion that such incidents or circumstances may arise, and which relate to infringement of legislation in designated areas (see clause 3.3).

Within the framework of the Company's internal regulations, a report that fulfils any of the above criteria is referred to as a *qualified report*.

- 3.3** Infringement of legislation in the following areas may be considered to constitute circumstances entailing that a report is considered to be qualified:

- Violations of any kind that are punishable by criminal law
- Violations that are subject to fines insofar as the violated regulation is for the protection of life, limb or health or of the rights of employees respectively their representative bodies
- Other violations of provisions concerning:
  - Public procurement
  - Financing of terrorism
  - Environmental protection
  - Feed safety and animal health and well-being
  - Protection of private life and personal data
  - Competition rules
  - Prevention of money laundering
  - Product compliance
  - the EU's financial interests and inner market
  - the EU's digital market act
  - Financial services, products and markets
  - Product safety
  - Transport safety
  - Public health
  - Network and information security
  - Corporate tax rules
  - Food safety
  - Consumer protection
  - Radiation safety and nuclear safety
  - Promotion of the use of energy from renewable sources or energy efficiency

- 3.4** If the whistleblower is unsure if the report falls under the scope of this policy, we recommend seeking legal advice before filing a report.

**What should not be reported?**

- 3.5** Matters of other types than those described in clauses 3.1-3.3 above must be handled by reporting to the immediate manager, to the manager's manager, or to another similar person in a managerial position, alternatively to a health and safety officer or a trade union representative, if the whistleblower is a union member. Such reports may be subject to a prohibition of reprisals or similar protection under other regulation than the whistleblower legislation, but not necessarily to the same extent as the protection provided under this policy.

- 3.6** Matters not covered by this policy, and which should not be reported through Trumpet, may, for example, be incidents for which sector specific reporting channels exist or which should not be disclosed and

investigated in the public interest, as well as general dissatisfaction with how the business is run, or with leadership, salary, or other regular personnel matters. The same applies to workplace issues that are not of a very serious nature.

- 3.7** Within the framework of the Company's internal regulations, a report that *does not* meet the criteria for a report to be filed under the whistleblower function in accordance with clauses 3.1-3.3 above is referred to as an *unqualified report*. An unqualified report will not be treated as a whistleblower report. If an employee files an unqualified report, the employee will be informed accordingly, and the report will be deleted from Trumpet within three weeks. In this case, the employee can instead refer the circumstances the employee wishes to address to the persons listed in clause 3.5 above.

## **4 How to file a report**

- 4.1** Suspected misconduct can be reported to Trumpet via the web form, or by phone or letter. Reports can be filed 24 hours a day, 7 days a week.

### **Filing a report via the website, or by phone or letter**

- 4.2** For reports via Trumpet's web form, or by phone or letter, a special link on the Company's website describes how the report is to be submitted. Alternatively, type the address [feralco.trumpet-whistleblowing.eu/](http://feralco.trumpet-whistleblowing.eu/) on any device (computer, tablet or mobile phone) to access the Trumpet whistleblower system. If a whistleblower chooses to submit the report in another way than via Trumpet's web form, it is important that contact details are provided in some form, so that the whistleblower can obtain login details for the case management site in Trumpet. On this case management site, the whistleblower will receive feedback on their filed report and will keep contact with the case officers (see clause 6.4 below).

### **Making a report at a physical meeting**

- 4.3** A report can also be made at a physical meeting. If a whistleblower wishes to request a physical meeting to make a report concerning circumstances as referred to in clauses 3.1-3.3 above, a request can be submitted via the web form, or by phone or letter. A person wishing to request a physical meeting must provide their contact details, so that Trumpet can contact them to book a meeting. It should be noted that anonymity cannot be promised if a report is made at a physical meeting.

## **5 What should a report contain?**

- 5.1** In the report, the whistleblower must describe all the facts and develop allegations as carefully and in as much detail as possible. The whistleblower must also describe anything that may be of relevance to the report. The information provided must be as accurate and detailed as possible. A report must, if possible, at least contain the following information:

- What the report concerns;
- Who or what is involved;
- Where the incident occurred;
- When the incident occurred; and
- Whether it was a one-off event, or concerns an ongoing or recurring problem.

- 5.2** Trumpet offers the opportunity to communicate with case officers – while remaining anonymous. Via the system, case officers can ask the whistleblower questions or provide feedback. It is therefore important that whistleblowers who wishes to remain anonymous write down their assigned log-in details in order to access this site.

## **6 Handling of the report**

- 6.1** Reports filed through Trumpet are handled by a limited group of persons who are subject to strict confidentiality obligations. This limited group of people includes:

- Specially authorised people at WPA, and
- The Company's Whistleblower Committee, which comprises individuals working in the Company who have been specifically appointed to handle incoming whistleblower reports. ("**Whistleblower Committee**").

If the report concerns any member of the Whistleblower Committee, an alternative committee that does not include this person will be appointed.

- 6.2** Within seven (7) days of filing a report, the whistleblower will receive an acknowledgment of receipt on the Trumpet communication site where the whistleblower interacts with the case officers.
- 6.3** A report will be handled with respect, care, confidentiality, and due consideration of the integrity of all persons involved. A report will also be dealt with promptly and decisions on necessary measures will be taken as soon as possible, but never at the expense of quality or the legal protection of the individual or individuals who are the subject of the report.
- 6.4** Irrespective of whether the report is assessed to be qualified or unqualified, the whistleblower will receive feedback on the assessment. If the report is assessed to be qualified, the whistleblower will also receive feedback regarding the ongoing handling of the matter. Feedback will be made available no later than three (3) months after a filed report, but usually earlier, on the Trumpet site where you can communicate with the case officers.

## **7 Opportunity for anonymity**

- 7.1** Reports in the whistleblower function can be made either:
- Completely anonymously,
  - Openly in relation to both WPA and the Whistleblower Committee/Alternative Committee and the Company.
- 7.2** If the whistleblower wishes, communication can be made via Trumpet while maintaining anonymity and confidentiality.
- 7.3** If the whistleblower chooses not to conceal their identity, this information will be treated confidentially and kept secret for as long as legally possible. In the event of a report that results in a police report or other legal action, the Company or WPA may, however, be required to disclose the whistleblower's personal data (e.g., because the person may need to appear as a witness a trial). In such a situation, the whistleblower will as a rule be informed before their personal data is disclosed, unless such information would jeopardise the related investigations or judicial proceedings.
- 7.4** Anonymity cannot be guaranteed if the whistleblower chooses to make a report at a physical meeting. If the whistleblower chooses to file a report by letter or phone, the employee needs to provide contact details in some form if to receive an acknowledgment of receipt of, or feedback on, the report. If the whistleblower also wishes to remain anonymous in relation to WPA, it is important to carefully consider which contact details to provide.

## **8 Information about the processing of personal data**

- 8.1** Personal data provided via Trumpet is processed in accordance with the provisions of the General Data Protection Regulation, other applicable legislation, and the Company's applicable personal data policy, which is available at [\[feralco.de\]](https://feralco.de). Concerning such data, the Company is the data controller and WPA is the data processor. This includes the whistleblower's personal data if the whistleblower chooses not to be anonymous towards the Whistleblower Committee/Alternative Committee and the Company.
- 8.2** Personal data occurring in reports is subject to a statutory duty of confidentiality that prevents unauthorised disclosure. The duty of confidentiality does not prevent the authorised disclosure of personal data, such as when the personal data is required to be passed on to the police or another authority.

## 9 Opportunity to report misconduct to authorities

- 9.1** In addition to utilizing the Company's own internal whistleblowing channel the whistleblower has the opportunity to file the report to a government authority. This is called "external reporting". When reporting externally the whistleblower can receive the same protection as if using the Company's internal whistleblowing channel and thereby make reports about the same types of misconducts as described in clauses 3.1-3.3 above. The main difference between using the Company's whistleblowing channel and the external reporting procedure is that when reporting externally, a government authority receives and follows-up on the report – not the Company. The Company will therefore, as an outset, not access the report and it is up to the relevant authority to determine what information will be shared with the Company.
- 9.2** The whistleblower should be aware of that different government authorities and agencies are responsible for handling reports about misconduct in various areas. E.g., breaches of rules on the protection of the whistleblower's personal data can also be reported to the State Commissioner for Data Protection in Lower Saxony.

There are also different authorities and agencies which are tasked with operating the external reporting procedures in different areas. E.g., the Federal Cartel Office is responsible for reports concerning violations of the German Act against restraints of Competition. Other breaches can be reported to the Federal Office of Justice.

Which procedures that shall be used, and the available methods of filing a report, can vary depending on the authority or agency, but the whistleblower will always be able to report orally, in writing or via a physical meeting.

## 10 Opportunity to publicly disclose information about misconduct

- 10.1** In certain cases, protection in the event of a whistleblower report in accordance with this policy (see clauses 2.1-2.4 above) may also be obtained if a whistleblower publicly discloses information about such misconduct as referred to in the clauses 3.1-3.3 above. A public disclosure may, for example, consist of the whistleblower turning to the media with details of the misconduct, or publishing the information on a blog or on social media.
- 10.2** Protection as stipulated in clauses 2.1-2.4 will only be provided upon public disclosure if:
- The whistleblower reported the misconduct externally to an authority in accordance with clause 9, without the authority taking any reasonable measures to rectify the misconduct, or if the whistleblower has not received feedback from the authority within the specified time;
  - The whistleblower has good reason to believe that external reporting to the authority in accordance with clause 9 above would result in the whistleblower being a subject to reprisals or that the misconduct cannot be eliminated; or
  - The whistleblower has good reason to believe that the misconduct poses a clear or imminent threat to the public interest because of an emergency, the risk of irreversible damage or similar circumstances, e.g. to someone's life, health or safety.
- 10.3** We recommend that the whistleblower always seeks legal advice before publishing any information covered by the scope of this policy.
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