

# EQS Whistleblowing Policy

## Purpose

EQS Group AG, its subsidiaries and affiliates (collectively, "EQS Group") is committed to be a leader in business ethics and regulatory compliance, while maintaining an atmosphere of transparency and trust between employees and management. For those reasons, EQS Group maintains a workplace where employees who reasonably believe that they are aware of conduct in violation of our legal duties or policies can raise those concerns free of any harassment, discrimination or retaliation. Therefore, we encourage everybody to report those concerns as set forth in this Whistleblowing Policy (the "Policy").

## What Types of Concern can I report?

If you have reason to believe that you have become aware of any conduct covered by this Policy, you must immediately report those facts as set forth below. Examples of reportable actions include, but are not limited to,

- any indication of fraud, bribery, or corruption;
- failure to comply with a legal obligation or our internal policies, like the Code of Conduct;
- discrimination, retaliation or harassment;
- health and safety risks, including risks to the public as well as other employees;
- sexual, physical or other abuse;
- conduct that is not honest, ethical;
- actions which are unprofessional, inappropriate or conflict with a general understanding of what is right and wrong;
- misappropriation of company resources;
- conflicts of interest;
- questionable accounting or auditing matters, suspicion of fraudulent financial information;
- substantial variation in our financial reporting methodology from prior practice or from generally accepted accounting principles; or
- the falsification, concealment or inappropriate destruction of corporate or financial records.

## How to Raise a Concern

Any report may be made anonymously, at your option, and must be made in one of the

following ways:

- By contacting your supervisor;
- By contacting our Head of Culture & People Department or Chief Legal Officer (or any person then holding an equivalent role regardless of title) (each, a “Contact Person”); or
- By reporting through the EQS Ethics Line application, available on <https://eqs-ethics-line.com>.

If you believe your supervisor or any Contact Person is involved in the matters raised in your report, you should make your report by using the EQS Ethics Line application, available on <https://eqs-ethics-line.com>. Any supervisor receiving a report will, consistent with local law, forward that report to our Chief Legal Officer by using one of the reporting methods. However, whether your report is submitted through EQS Ethics Line or through any other means, your report will not be sent to any implicated person.

Regardless of which reporting method you choose, please include in your report the following items:

- a description of the matter or irregularity,
- the period of time during which you observed the matter or irregularity, and
- any steps that you have taken to investigate the matter or irregularity, including reporting it to a supervisor and the supervisor’s reaction.

## Investigations

All complaints made pursuant to this Policy will be taken seriously and will be promptly and thoroughly reviewed. In all instances, EQS Group retains the right to determine when circumstances warrant an investigation and, in conformity with the Policy and applicable laws and regulations, the appropriate investigative process to be employed. All information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law. Although EQS Group will do its best to keep confidential not only your report but also the identity of the people being investigated, EQS Group cannot assure you that the identity of all parties will remain confidential.

All employees and supervisors have a duty to cooperate in the investigation of reports of any conduct covered by this Policy. Employees will be subject to disciplinary action, including the termination of their employment, if they fail to cooperate in an investigation or deliberately provide false information during an investigation. In addition, destroying, altering or tampering with documents related to an on-going internal or external investigation is prohibited and may be a violation of law.

If, at the conclusion of its investigation, EQS Group determines that a violation of our legal duties or policies has occurred, we will take remedial action commensurate with the severity of the offense. That action may include disciplinary action against the accused party, up to and including termination. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported and the quality of the information provided. Reasonable and necessary steps will also be taken to prevent any further violations of law or policy.

Certain violations of our legal duties or policies could even subject EQS Group and/or the

individual employees involved to civil and/or criminal penalties.

## **Our Commitment: No Discrimination, Retaliation or Harassment**

Any employee reporting concerns under this Policy has a lawful right to raise those concerns without fear of harassment, discrimination or retaliation. As a result, EQS Group strictly prohibits any discrimination, retaliation or harassment against any person who reports conduct in violation of our legal duties or policies based on the person's reasonable belief that such misconduct occurred. The prohibited forms of intimidation or retaliation include, but are not limited to, termination, demotion, suspension, threats, harassment or any other manner of discrimination with respect to an employee's terms or conditions of employment.

EQS Group also strictly prohibits any discrimination, retaliation or harassment against any person who participates in an investigation of such complaints.