

Whistleblower Policy – Sonion Group

1. The object of the Whistleblower Policy

- 1.1 Sonion Holding A/S (the “**Company**”) wishes to encourage an open dialogue on all issues related to the Company’s and its subsidiaries’ (the “**Group**”) business methods, compliance with the Company’s policies or issues which are considered illegal. The Company wishes that employees will as a main rule discuss any concerns with their immediate superior, another manager, HR, the General Counsel or the compliance officer and that this is possible at any time without employees being subject to harassment or other discrimination.
- 1.2 If you are not comfortable with this, or in case you have taken action as described above and you believe that the issue has not been handled correctly, you may report the issue in accordance with this Whistleblower Policy (the “**Whistleblower Policy**”). Accordingly, the object of the whistleblower system is to ensure that such issues or behaviour deriving from employees, management board members, members of the board of directors in the Group or others with an affiliation to the Group can easily and safely be reported to an external impartial authority.
- 1.3 Bech-Bruun Law Firm, located at Langelinie Allé 35, 2100 Copenhagen, is the data controller of the whistleblower system.

2. Who can report and where?

- 2.1 All employees and consultants with a contractual relation to the Group, as well as members of the Group’s management board and members of the board of directors as well as shareholders and other similar supervisory bodies are comprised by the whistleblower system and can as such report to the system and be subject to investigations.
- 2.2 Furthermore, third parties such as trainees, sub-suppliers as well as customers, suppliers, former employees, and employees, which working relationship with the Group has not yet begun, are comprised by the whistleblower system and can as such report to the system.
- 2.3 Reports to the whistleblower system can only be made electronically via a web portal which is accessible via the Company’s intranet and website.
- 2.4 The web portal will be established by an external partner (Safe2Whistle). Bech-Bruun Law Firm will receive the reports and determine how to proceed. The object of this external anchoring is to

ensure impartiality and objectivity in the assessment and processing of the reports. Bech-Bruun is in this regard data processor on behalf of the Company.

3. What to report

- 3.1 The whistleblower system is solely for the reporting of serious offences which may affect the Group, or which may be crucial for an individual's life or health, or suspicion of such matters. Examples are:
- Financial fraud
 - Violation of corporate governance, for instance bribe or distortion of competition
 - Violation of work environment and work safety regulations
 - Violation of environment legislation and pollution of the environment
 - Physical violence and sexual offences
- 3.2 Consequently, the whistleblower system is not for reporting minor incidents such as dissatisfaction with salary level, violation of guidelines for smoking and alcohol, workplace bullying, cooperation difficulties or other HR-related personnel issues.
- 3.3 Thus, such matters must still – in accordance with company practices – be solved through e.g., dialogue between employees and heads of departments or involving trade union representatives and colleague network.
- 3.4 The processing of the above-mentioned criminal offences is necessary for the purpose of pursuing a legitimate interest that clearly overrides the interests of the data subject according to the Danish Data Protection Act section 8(3). The processing of non-sensitive personal information is based on the Company's legitimate interests in administrating the reports cf. the General Data Protection Regulation article 6, paragraph 1 (f).

4. How to report

- 4.1 If you file a report, the information listed below will generally be useful in connection with further investigation of the issue:
- Name and contact details of the person filing the report
 - Description of the issue in question, including date, place, and the name(s) of the person(s) involved
 - Whether the issue is likely to be repeated and, in the affirmative, a description of where and when
 - Whether other persons in or outside the Company know of the issue or are expected to know of the issue
 - Any documentation or evidence concerning the violation or other information which may assist the investigation

- 4.2 We understand that you may not wish to identify yourself, and if this is the case, we would appreciate receiving your report anonymously. It is possible to be anonymous in the whistleblower portal. In case you wish to remain anonymous, it is important that you do not state your name anywhere in your report. It is still possible for us to communicate with you in the whistleblower portal even though you are anonymous. However, you should be aware that anonymity may complicate the investigation. Furthermore, you should be aware that even though you do not state your name, address, etc., it is not guaranteed that the person from the Group who is investigating the report will not be able to determine your identity from the facts that you provide in your report.

5. How we handle the issue

- 5.1 As external administrator of the whistleblower system, Bech-Bruun, receives all reports and will begin by filtering out the reports that do not fall within the scope of the system, cf. clause 1. Filtered out reports are to be processed through the ordinary channels of communication.
- 5.2 After Bech-Bruun's preliminary assessment of whether the reports fall within the scope of the whistleblower system, the reports are forwarded to a relevant contact, an internal administrator at the Group who processes and investigates the report. The internal administrator is subject to a special duty of confidentiality.
- 5.3 Reports concerning members of the board of directors, the management board or an internal administrator are processed solely by Bech-Bruun in cooperation with the chairman of the board of Sonion Holding A/S. Reports concerning the chairman of the board of directors of the Company are to be investigated by Bech-Bruun, with the possibility of using the acting deputy chairman as a sounding board.
- 5.4 In the continued investigation, it may be necessary to contact persons inside or outside the Group. Any contact is confidential, and the persons involved are prohibited from disclosing such information unless required by legislation.
- 5.5 When a case is closed, the parties involved will be informed. Following this, the personal data in the web portal will be deleted. If the result of the investigation shows that an irregularity has taken place, information can be passed on to other departments for further processing, such as disciplinary sanctions or reporting to the police.
- 5.6 When we have received your report and when the case is closed you will be informed, unless you have chosen not to remain available for further inquiries in the whistleblower system. However, you should be aware that you do not necessarily receive information about details or the outcome of the case, including any investigations.
- 5.7 If your personal data is transferred to data controllers or data processors located in countries outside EU/EEA, we will ensure that the transfer is safeguarded by the standard contractual clauses approved by the European Commission.

6. Protection of the whistleblower's identity

- 6.1 The Company does not tolerate harassment, vengeful actions or other types of sanctions against any person who in good faith files a report or who assists the Company in connection with the processing and investigation of a case.
- 6.2 Even though you have not made an anonymous report, your identity will be kept confidential to the extent possible, considering the Company's need to make a thorough investigation. However, it may be necessary to disclose information about your identity, for instance if the issue is reported to the police or if the case is taken to court.
- 6.3 The Company does not reveal your identity to the reported person, unless this is specifically required by legislation. However, you should be aware that even though the information is not directly accessible to the reported person, he or she might be able to guess your identity based on the nature of the issue.
- 6.4 Persons who report in bad faith are not protected by this Whistleblower Policy and may be subject to civil, criminal and employment law sanctions, including possible dismissal.

7. Notice to the reported person and to other persons

- 7.1 Persons who are reported in accordance with this Whistleblower Policy will be notified. The notice will contain information about (i) the issue or the behaviour related to the case, (ii) persons at the Group who may receive or submit information in the case, and (iii) how the reported person acquires the right of access to and rectification of the reported person's details.
- 7.2 The reported person will be informed as soon as possible, and as a main rule no later than 10 days after receipt of the information. If there is a substantial risk that such notification will jeopardize an efficient investigation of the matter, the notification may be postponed for as long as this risk is present.
- 7.3 In case of reports on other identifiable persons besides the reported person, such other persons will be notified as described above. Such notification will not contain information about the reported person.

8. Rights of registered persons

- 8.1 Persons about whom information has been registered in connection with the whistleblower system, including the reported person, are entitled to request access to the registered personal data in order to check the accuracy and to correct erroneous, inadequate or outdated information.
- 8.2 If a registered person requests such access, he or she will receive information about (i) the personal information being processed about the person in question, (ii) the object of the processing (iii) the recipients or categories of recipient to whom the personal data have been or will be

disclose (iv) the envisaged period for which the personal data will be stored (v) right to lodge a complaint (vi) any available information as to where the data is collected from (vii) the existence of automated decision-making (viii) where personal data are transferred to a third country, the appropriate safeguards must be informed.

- 8.3 However, the right to access does not apply in cases where a person's interest in obtaining the information is deemed superseded by material consideration of private or public interest. The reported person is not entitled to receive information about a person who filed a report in good faith, or any factual information other than what concerns him/her, unless explicitly required by legislation.
- 8.4 In addition, the data subject has the right to object to the collection and further processing of the data subject's personal data. Furthermore, the data subject has the right to have the data subject's personal data rectified, erased or blocked. Moreover, in some circumstances, the data subject has the right to receive information about oneself that the data subject has provided to us, and the right to have this information transmitted to another data controller.

9. Deletion of personal data

- 9.1 Personal data processed in connection with the Company's whistleblower system are kept for as long as deemed necessary for the purpose for which the data were collected.
- 9.2 If the result of a specific case presents no evidence of any irregularity, the personal data will be deleted immediately and as a main rule within two months after closing of the case.
- 9.3 In case evidence of irregularities is found, various storage periods apply, depending on further proceedings, including whether legal action or disciplinary steps are taken against the reported person or against the person who filed the report, in cases where the report is filed in bad faith.
- 9.4 Data may also be stored if they are anonymised.

Please contact Lise Lauridsen (Bech-Bruun Law Firm) on +45 7227 3635 if you have any questions about the Whistleblower Policy or Sonion General Counsel Mette Boje-Larsen on + 45 4630 6695 or mboj@sonion.com

You may also file a complaint with the Danish Data Protection Agency (in Danish "Datatilsynet") Carl Jacobsens Vej 35, 2500 Valby, dt@datatilsynet.dk.

Approved by the Sonion Board and Management Team

Roskilde, March 22, 2022