

Whistleblowing Policy

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1 Objective, Purpose, and Scope

(1) Zeno would like to be informed about illegal behavior in the company to clarify and stop such behavior. We therefore encourage anyone – employee, former colleague, customer, supplier, or third party (the "Whistleblower") – to inform us of any violations of the law.

(2) Within the framework of the Code of Conduct and the compliance organization of Zeno, this Whistleblowing Policy (the "Policy") creates the framework conditions for reports about possible compliance violations to specific persons or via an electronic whistleblower portal (together with the Whistleblowing System). In doing so, this Policy shall ensure sufficient consideration of the legitimate interests of Zeno, the Whistleblowers, the persons affected, and the general public.

(3) This Policy shall also ensure, from a technical and organizational point of view, that reports on violations of laws, the Zeno Code of Conduct, the Zeno Code, or any guidelines or policies, can be received in accordance with the requirements of the Code of Conduct as well as data protection and data security and can be processed, stored, forwarded, and archived in compliance with the required confidentiality.

2 Applicability Within the Zeno Group

(1) This Policy applies to all companies in which Zeno directly or indirectly holds an interest of more than 50 percent or whose economic management it holds (the "Zeno Group").

(2) Zeno and all companies of the Zeno Group have decided to implement a joint Whistleblowing System in accordance with applicable local laws. Compliance with applicable local laws shall be ensured through adequate procedures.

(3) The Whistleblowing Officer, appointed by Zeno on behalf of the Zeno Group, acts as the independent responsible person to manage, investigate, and operate the Whistleblowing System. Where necessary, the Whistleblowing Officer may involve other qualified employees in the fulfillment of its tasks (together the "Whistleblowing Team").

3 Whistleblower

(1) Any person is entitled to provide information, regardless of whether they are employees, business partners, or third parties.

(2) No one shall be obligated to provide information under this Policy. Legal, contractual, or other obligations or duties to provide information shall remain unaffected.

4 Reporting of Information

(1) The reporting of information on actual or suspected violations shall be made possible to the following persons or systems:

- a. Reporting of information confidentially to the supervisor (for employees only);
- b. Reporting of information to the Whistleblowing Officer;

(2) For the Integrity Line whistleblower portal, the reporting process is predefined.

Otherwise, the reporting of information is not bound to specific forms. Information may be submitted in person, by telephone, fax, or email.

(3) The receipt of a report shall be confirmed to the Whistleblower within seven days.

5 Anonymity

(1) While Zeno encourages Whistleblowers to share their name whenever possible, reports can be made anonymously.

(2) Within the whistleblower portal, Whistleblowers can create an anonymous mailbox for communication with Zeno, while maintaining their anonymity.

(3) Anonymous reports will be treated with the same level of care and scrutiny as reports from Whistleblowers who have identified themselves.

6 Relevant Information; Good Faith

(1) The Whistleblower System is solely designed to receive and process reports on actual or alleged violations of laws, the Zeno Code of Conduct, the Zeno Code, or any guidelines or policies. It may not be used for general complaints or for product and warranty inquiries.

(2) Only such information should be provided where a Whistleblower in good faith believes that the facts they are disclosing are accurate. A Whistleblower does not act in good faith if they know a reported fact to be untrue. In case of doubt, information shall not be presented as fact, but as assumption, evaluation, or as reproduction of a third party's statement, as the case may be.

(3) Whistleblowers may be liable to prosecution if they assert untrue information about other persons against their better knowledge.

7 Investigation

(1) Zeno will investigate Whistleblower reports in accordance with EU and local laws in a timely manner.

(2) Affected persons shall be given the opportunity to adequately respond to reports, including the submission of evidence.

(3) Where warranted, such investigations shall include measures such as:

- a. Remedying the reported violation;
- b. Filing a complaint if criminal proceedings are warranted;
- c. Taking employer action.

(4) Within three months after confirmation of receipt, Zeno shall provide feedback to the Whistleblower of any measures taken as well as the status and outcome of the internal investigation. Feedback may only be provided to the extent that it does not affect internal investigations and does not adversely affect the rights of the persons who are the subject of a report or who are named in the report.

8 Whistleblower Protection

(1) All information, including references to the Whistleblower, will be processed confidentially and within the framework of the applicable laws and this Whistleblowing Policy.

(2) Whistleblowers shall be protected against all and any retaliation for their lawful reporting of suspected violations in good faith. This includes, but is not limited to, the prohibition of adverse actions such as dismissal, suspension, demotion, refusal of promotion, salary reduction, change of working conditions, refusal of training, negative appraisal, discrimination, reputational damage, termination, or obstruction of finding a new job in the same sector.

9 Confidentiality and Data Protection

(1) Irrespective of their accuracy, all information has the potential to cause serious damage to the reputation of the persons concerned, the Whistleblower, Zeno, and/or third parties. It will therefore be treated by Zeno with special confidentiality beyond the obligations arising from applicable data protection laws.

(2) In addition to the records of processing, which must be kept up to date, it must be recorded which persons may access the information and the associated data and which data processing rights they have. Further details are set out in Appendix 1 – "Whistleblowing System – Roles and Rights".

(3) Only the data strictly necessary for the investigation of a report shall be processed; all other data shall be promptly deleted.

(4) Upon completion of an investigation, all data shall be deleted, unless action is taken on the basis of the report, in which case data may be processed until the initiated proceedings are concluded and respective retention periods have expired.

(5) The Whistleblower's known identity and reported sensitive information shall only be shared outside the Whistleblowing Team on a need-to-know basis.

10 IT and Data Security

(1) IT solutions for receiving and processing information must be approved by the speaker of the Security Operational Center (SOC), the Whistleblowing Officer, and the speaker of the global data protection team.

(2) The minimum requirements for the scope of application of the General Data Protection Regulation are derived from Article 32 of the GDPR and Zeno's security guidelines, taking the potential sensitivity of the information and the risks to individuals and Zeno into consideration.

11 Deletion Concept

(1) The deletion of data in the electronic whistleblower system must be carried out exclusively in accordance with the specifications of the deletion concept or after approval of deletion by two separate users (dual control principle) in accordance with Appendix 1 – "Whistleblowing System – Roles and Rights".

Appendix 1: Whistleblowing System – Roles and Rights

In the whistleblowing system, only the following roles must be set up with the respective authorizations:

Role	Rights	Example/Note
Administrator	<ul style="list-style-type: none">• Creation and deletion of users (with approval of Whistleblowing Officer)	Technical administration
Report Recipient	<ul style="list-style-type: none">• Insight into all incoming reports for their area• Assignment to Case Manager	
Case Manager	<ul style="list-style-type: none">• Handling assigned cases• Deletion of a report• Closure and deletion of processed cases	Members of the Whistleblowing Team in compliance with the four-eyes principle
Employees (case handling)	<ul style="list-style-type: none">• Temporary (co-)handling of a specific case by employees of other departments	Typically members of the Group Executive Board and the Management Board of Group companies
Employees (read access)	<ul style="list-style-type: none">• Read-only permissions	Employees from specialist departments
External (case handling)	<ul style="list-style-type: none">• Temporary (co-)handling of a specific case by external parties such as lawyers, auditors	Reports should be anonymized where possible
External (read access)	<ul style="list-style-type: none">• Read-only permissions	Reports should be anonymized where possible
User Approval	<ul style="list-style-type: none">• Approval of creation or deletion of users as well as permissions changes for existing users	Whistleblowing Officer