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Title:

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Type:

Scope:

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Country:

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1 OBJECTIVE

The objective of this SOP is to ensure that the handling of suspected compliance violations is performed in line with the requirements of the EU Directive 2019/1937 on the protection of whistleblowers and all other applicable laws.

2 SCOPE

This procedure applies to all Grünenthal employees globally. Local management is responsible for the local implementation.

3 RESPONSIBILITIES

This section provides information about the roles concerned in the process described.

Role	Responsibility
All employees (or any other individuals acting as whistleblowers).	Report any act or omission breaching (or attempted breach) of GRT's policies or SOP's, Code of Conduct, applicable laws and regulations, or professional and/or industrial guidelines and directives.
Compliance Officer in Charge (member of the Compliance & Responsibility Organization)	Coordinates all actions necessary to successfully handle a compliance case and reach a conclusion.
Investigation Team	Team assembled by the Compliance Officer in Charge for the execution of any investigatory activities necessary to determine whether the allegations received are substantiated, unsubstantiated or inconclusive.
Local/Global Head of the concerned area	Carries out, or assigns to a team member, any investigation activities for allegations received within the scope of this SOP and the relevant area (but which are not in scope of Compliance), with assistance from the Compliance Officer in Charge.
Anyone becoming aware of a compliance case (Line Manager, Human Resources, Legal, Workers Council or any other individual)	Forward any allegations received to the Compliance & Responsibility Organization (compliance_hq@grunenthal.com), or to the Compliance Officer of the respective GRT cluster, without undue delay.
Human Resources	Forward any allegations of unfair treatment, including discrimination or harassment, to the Compliance &

	Responsibility Organization to ensure they are recorded in the Ethics Helpline.
Compliance & Responsibility Organization	Responsible for the handling and resolution of compliance cases globally.
Global Compliance & Responsibility Officer	Receives and coordinates allegations globally and assigns them to the Compliance Officer in Charge. Approves communications to authorities together with the General Counsel and, when necessary (depending on the severity of the case), with the respective CEB member.
General Counsel	Approves communications to authorities together with the Global Compliance & Responsibility Officer and, when necessary (depending on the severity of the case), with the respective CEB member.
Corporate Executive Board (CEB) Member	Approves communications to authorities together with the Global Compliance & Responsibility Officer and the General Counsel for compliance cases that concern their area when deemed necessary (depending on the severity of the case).
Supervisory Board	Handles compliance cases which concern members of the Compliance & Responsibility Organization.
Global/Regional/Local Ethics Committee (GEC)	Determines the appropriate disciplinary response to improper or unethical behavior by Grünenthal or affiliate employees or third parties (such as business partners) as indicated in section 5.5.3 of this SOP.

4 TERMS AND DEFINITIONS

Terms	Definition/ Explanation
Compliance case	Assessment of an allegation from a whistleblower to determine whether it is substantiated, unsubstantiated or inconclusive.
Compliance investigation or "investigation"	Formal fact-finding enquiry to examine allegations of compliance violations, to determine whether they have occurred and, if so, identify the person or person's responsible.
Compliance violation	An act or omission breaching (or attempting to breach) GRT's policies or SOPs, Code of Conduct, applicable laws and regulations, or professional/industrial guidelines and directives.

Allegation	A statement, complaint or report, not yet found to be either substantiated, unsubstantiated or inconclusive, concerning the possible existence of an act or omission that breaches, or may potentially breach, GRT's policies or SOP's, Code of Conduct, applicable laws and regulations, or professional and/or industrial guidelines and directives.
Allegations which fall in the scope of this SOP	Facts that indicate a breach (or an attempt to breach) GRT's policies or SOPs, Code of Conduct, applicable laws and regulations, or professional/industrial guidelines and directives, that fall within the following areas: corruption; conflicts of interest; public procurement; financial services, products and markets, and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; protection of the environment; human rights; radiation protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; protection of privacy and personal data, and security of network and information systems; fraud and embezzlement; competition rules; tax law.
Substantiated allegation	An allegation that appears to be true, after analyzing the evidence gathered in the investigation phase.
Unsubstantiated allegation	An allegation that appears to be unsupported, after performing the plausibility check or analyzing the evidence gathered in the investigation phase.
Inconclusive allegation	An allegation that cannot be considered either true or false, after analyzing the evidence gathered during the investigation phase.
Evidence	Any type of proof which tends to establish a fact material to the case which may substantiate or disprove an allegation. It might include, but is not limited to, oral testimony of witnesses (including experts on technical matters), documents, electronic, audio, video records or photographs.
Ad Hoc measures	Measures addressing certain immediate risks that can materialize during an investigation.
Human Resources (HR) related cases	Cases regarding unfair treatment to employees, such as discrimination or harassment.
Retaliation	Any direct or indirect detrimental action or omission threatened or taken because an individual reported misconduct or cooperated with an investigation.

Whistleblower	Any individual (whether a GRT employee or not) who reports suspected wrongdoing.
Ethics Helpline	GRT tool that serves as a global reporting channel enabling whistleblowers from all over the world to report allegations 24/7. It can be accessed via the link https://ethicshelpline.grunenthal.com or by phone (as indicated in section 5.3.1 of this SOP).
GRT	Abbreviation for “Grünenthal”.

5 PROCESS

5.1 Background

Whistleblowers are vital for maintaining an open and transparent society, as they expose violations of applicable laws and misconduct. To ensure that they are better protected against negative consequences, the EU Directive 2019/1937 on the protection of whistleblowers came into force on 16 December 2019.

The goals of the EU Whistleblowing Directive are:

- To detect and prevent misconduct and breaches of laws and regulations.
- To improve law enforcement by establishing effective, confidential and secure reporting channels to effectively protect whistleblowers from fear of retaliation.
- To protect and enable whistleblowers by helping them to raise concerns confidently without fear of retaliation, by ensuring anonymity.

GRT is fully committed to executing its business activities with integrity and maintaining the highest ethical standards. This SOP aims at ensuring that the handling of suspected compliance violations globally is conducted in line with the EU Whistleblowing Directive and all applicable laws, even in non-EU countries where the directive may not be directly applicable.

5.2 Principles to consider when handling compliance cases

All compliance cases shall be handled in strict compliance with the following principles:

- **Lawfulness:** Compliance cases shall be handled in strict compliance with all applicable laws and regulations, with special focus on data privacy and labor laws. Local legislation shall prevail over this SOP.
- **Objectivity & transparency:** Compliance cases shall be handled objectively and following a transparent process.

- **Right to be heard:** Employees shall be confronted with allegations raised against them and shall have the right to be heard before the investigation activities are concluded.
- **Need-to-know:** Only those individuals/functions whose input is strictly necessary in the assessment and resolution of a compliance case shall be involved and gain access to information of the case.
- **Confidentiality:** Information gathered in the context of a compliance case shall be treated with full confidentiality. The identity of the whistleblower will be at all times protected with the utmost care.
- **Presumption of innocence:** Every person accused of wrongdoing shall be considered innocent until proven guilty. Any reactions/measures shall be taken on the basis of confirmed findings.
- **Efficiency:** Compliance cases shall be handled in such a way that unnecessary delays will be avoided considering the priority and urgency of each case as well as cost- and effort efficiency.
- **Admissibility of results:** Compliance cases shall be handled in such a way that the results of any investigations are admissible in court if GRT decides to litigate.
- **Independence:** The assessment of compliance cases serves the aim to protect the best interests of GRT and shall therefore be conducted independently from any internal or external influence. People involved in the handling of the case shall be free from actual or apparent bias or conflict of interest.
- **Right to representation:** If an employee is subject to an interview in the context of a compliance investigation, they shall be informed about the right to be accompanied by a member of the Works Council, where such council exists.
- **Proportionality:** Investigation activities shall always be suitable and proportionate to the allegation in question. They shall be performed in a way that is as effective as possible, but only as intrusive as necessary.
- **Non-coercive interviews:** All interviews shall be based on the *nemo tenetur* principle (no one shall be forced to self-incriminate). Interviews shall be stopped upon the interviewee's request. Exceptions may apply in the context of leniency programs and similar activities.
- **Non retaliation:** Direct or indirect retaliation against whistleblowers (or witnesses or any other person), whether they are GRT employees or not, who had sufficient reason to believe that the reported facts were true or were acting in good faith, is prohibited and will be treated as a compliance violation. This protection covers all forms of harm, such as dismissal, written or oral warnings, job sanctions, discrimination, harassment, loss of status and benefits, or similar actions. Whistleblowers deliberately and knowingly reporting wrong or

misleading information, or information that is already fully available in the public domain or unsubstantiated rumors or hearsay, shall not enjoy protection. The motive of the whistleblowers in reporting shall be irrelevant in deciding whether they should receive protection. HR must previously inform the Compliance Officer in Charge of any potential termination of contract/separation upfront to confirm if the employee who will be terminated is connected with a compliance case.

- **Duty to cooperate:** Employees have a duty to cooperate with, and respond honestly to, the Investigation Team and the Compliance Officer in Charge (except for the *nemo tenetur* principle which states that no one shall be forced to self-incriminate).

5.3 Reporting an allegation

Suspicious of misconduct and compliance concerns shall be reported to the Compliance & Responsibility Organization without undue delay and in good faith.

In particular, whistleblowers shall report (and GRT employees have a duty to report) facts that have occurred or are very likely to occur in the company, of which they gain personal knowledge or which have been brought to their attention, if they indicate a breach (or an attempt to breach) GRT's policies or SOPs, Code of Conduct, applicable laws and regulations, or professional/industrial guidelines and directives.

Employees shall also provide the information and documents that support the allegation.

Alternatively, cases may also be reported directly to the authorities. The list of country authorities is provided in section 6 of this SOP.

5.3.1 Grünenthal reporting channels

Allegations may be reported (anonymously) through any of the following channels:

- **Groupwide Ethics Helpline:** <https://ethicshelpline.grunenthal.com> which provides a secure and continuous (anonymous) communication postbox for whistleblowers to communicate with the Compliance & Responsibility Organization.
- **Groupwide Ethics Helpline Call Center:** phone numbers available [here](#).
- **Groupwide Compliance Email:** compliance_hq@grunenthal.com.
- **Local Reporting Channel:** Each GRT entity has established a local internal reporting channel for allegations, with the Local Compliance Officer as the contact person. The local compliance email address for each GRT entity is listed in section 6 of this SOP. Allegations can also be reported in person, by telephone or by post

mail to the local reporting offices of the local GRT entity (company addresses available here: <https://www.grunenthal.com/en/company/global-capabilities>).

- **Direct reporting:** Personally, to the Line Manager, Human Resources, Legal, Compliance & Responsibility, or the Worker's Council.

GRT's Ethics Helpline Policy shall be made clearly and accessible to all employees and, to the extent possible, all people other than workers who come in contact with GRT through their work-related activities, such as service providers, distributors and business partners.

As a rule, all allegations shall be received by / forwarded to the Compliance & Responsibility Organization, regardless of the channel that is used. However, if the allegation concerns a member of the Compliance & Responsibility Organization, it can be reported to the Chairman of the Supervisory Board via the Ethics Helpline tool directly.

When an allegation reaches the Compliance & Responsibility Organization, the Global Compliance & Responsibility Officer shall assign the assessment of the case to a specific Compliance Officer (*"Compliance Officer in Charge"*).

If the allegation pertains to a topic within the scope of another GRT area, outside of the Compliance & Responsibility Organization, it shall be forwarded to the Local or Global Head of the concerned area. To the extent the allegation (partially) falls within the scope of another GRT area, but still within the scope of this SOP, a Compliance Officer in Charge will be designated to support the respective area in conducting any necessary investigations and to ensure that these activities are conducted in accordance with this SOP and applicable laws.

Allegations that do not fall within the scope of this SOP, such as specific HR-related topics, shall be forwarded to the Local or Global Head of the respective GRT area, and the whistleblower shall be informed accordingly by the Compliance & Responsibility Organization that received the allegation (if applicable). Cases of unfair treatment, including discrimination or harassment, shall be forwarded to the Compliance & Responsibility Organization to ensure they are recorded in the Ethics Helpline, unless they have already been reported directly to them.

All allegations falling within the scope of this SOP shall be captured in GRT's Ethics Helpline tool, regardless of the reporting channel used and whether they are or not substantiated. The Compliance Officer in Charge will be responsible for capturing the allegation in the Ethics Helpline tool. Allegations reported by the whistleblower through the Ethics Helpline tool that do not fall within the scope of this SOP shall be classified as 'Out of scope,' except for cases of unfair treatment, including discrimination or harassment. These cases shall always be captured in the Ethics Helpline tool, regardless of whether they were reported through this tool or not and shall be classified as 'Harassment & Discrimination'. Personal data is to be included in the Ethics Helpline tool only where strictly necessary.

The following table outlines the appropriate course of action for each scenario:

	Allegations which are in the scope of this SOP AND in the scope of Compliance & Responsibility ¹	Allegations which are in the scope of this SOP but NOT in the scope of Compliance & Responsibility	Allegations which are NEITHER in the scope of this SOP NOR in the scope of Compliance & Responsibility
Who communicates with the Whistleblower?	Compliance & Responsibility	Compliance & Responsibility	Concerned area
Who performs the plausibility check?	Compliance & Responsibility	Concerned area	Concerned area
Who performs the investigation?	Compliance & Responsibility	Concerned area	Concerned area
Where does the case need to be documented?	Ethics Helpline	Ethics Helpline	Own records of concerned area ² except for unfair treatment, discrimination or harassment cases (Ethics Helpline)
Who decides on the resolution of the case?	Ethics Committee	Ethics Committee ³	Concerned area

If (un)recorded telephone lines or voice messaging systems or face-to-face/virtual meetings are used for reporting, the concerned whistleblowers shall be offered the opportunity to check, rectify and agree to the transcript of the call or the minutes by signing them. Complete and accurate records of any relevant meetings in the context of this SOP shall be kept in a durable and retrievable form. Meetings/calls cannot be recorded without the prior consent of the whistleblower or any other person.

5.3.2 Anonymity vs confidentiality when reporting an allegation

When reporting an allegation, the whistleblower may decide to disclose his/her identity or to remain anonymous.

If the whistleblower decides not to remain anonymous, his/her identity will be known to the individuals that handle the compliance case and, potentially, to other third parties involved in the assessment and resolution of such case, such as courts, attorneys or even the people accused in certain circumstances. Whistleblowers shall be informed

¹ Determining whether an allegation falls in the scope of Compliance & Responsibility may need to be evaluated on a case-by-case basis.

² If the allegation is reported through the Ethics Helpline tool, it will be flagged as "Out of scope".

³ With the representation of the concerned area.

before their identity is disclosed. In cases where it is required by law, the consent of the whistleblower will be obtained before his/her identity is disclosed to anyone beyond the authorized staff members competent to receive and follow up on reports.

Regardless of whether the whistleblower decides to report an allegation anonymously or disclosing his/her identity, all compliance cases shall be treated with full confidentiality. This means that the identity of the whistleblower and of any individuals involved, as well as the details of the compliance case itself, will only be disclosed to the parties that need to access this information strictly for the assessment and resolution of such case, on a “need-to-know basis”. The confidentiality of the compliance case shall be observed by the investigation team as well as by any other persons involved.

5.3.3 Confirmation of reception of an allegation

In cases where the whistleblower does not report the case anonymously, the Compliance Officer in Charge shall confirm receipt of the message to the whistleblower in writing without undue delay considering the timelines foreseen in applicable local laws and, in any case, no later than within 7 days upon the reception of the case. The whistleblower shall be provided with individual information about the way his/her personal data will be processed in the context of the assessment of the allegation or shall be directed to the respective privacy statement, in line with all applicable privacy laws.

5.3.4 Allegations from third parties

Notwithstanding the applicability of this SOP to GRT employees, GRT's Compliance & Responsibility Organization shall make the reporting channel available and encourage anyone, including employees of GRT's business partners or any other individual, to report a potential compliance violation, whether caused by GRT or by any business partner.

In this event, GRT will make its best efforts to investigate and take appropriate actions on the reported case, using the same methodology described in this SOP (as applicable), namely taking into consideration its related contractual rights and limitations regarding any report concerning a business partner.

5.4 Investigation activities

When an allegation is reported, an assessment shall be performed to determine if such allegation is (not) substantiated.

5.4.1 Preparing the Investigation Plan

Upon reception of an allegation (except if such allegation concerns a member of the Compliance & Responsibility Organization), the Global Compliance & Responsibility

Officer shall assign its assessment to a specific Compliance Officer ("*Compliance Officer in Charge*"), who will lead all activities necessary for the successful handling of the compliance case.

The Compliance Officer in Charge will assemble, in close alignment with the Global Compliance & Responsibility Officer, the investigation team. When selecting the investigation team, the driver criteria shall be the specific skills needed as well as the workload foreseen given the complexity of the case.

The Compliance Officer in Charge shall draft the investigation plan, which will clearly detail the objectives of the investigation, the specific investigation activities that are planned, the composition of the investigation team, the specific milestones and timelines as well as a preliminary assessment about who needs to be informed about the case (e. g. Board of Directors, shareholders, insurance company, workers council, etc.). All documentation and evidence generated during the processing of an allegation shall be recorded in the Ethics Helpline tool.

5.4.2 Plausibility check

Investigation activities shall only be started if the allegation is minimally substantiated and includes the minimum elements for the investigation to be successfully performed. For example, statements that lack the minimum piece of information in order to understand the context of the allegation shall be discarded.

If necessary and possible (e.g. if the whistleblower has disclosed his/her identity), the Compliance Officer in Charge will request additional information to the whistleblower to gain a better understanding of the allegations and decide if the case must be further investigated.

When performing the plausibility check, the Compliance Officer in Charge will evaluate the allegations in a neutral and fair manner and will consider any possible motivations of the whistleblower to report the allegations. The plausibility check shall serve as a first filter to avoid the (ab)use of allegations for illegitimate purposes (e.g., personal interests).

Once the plausibility check has been finalized, the outcome (whether the plausibility check supports or not the allegation) shall be documented in the Ethics Helpline tool by the Compliance Officer in Charge.

5.4.3 Investigation activities

All investigation activities shall be conducted in strict compliance with the principles outlined in section 5.2 of this SOP, the data economy principle and in accordance with all applicable laws (in particular, data privacy and labor laws).

Investigation activities might include (but are not limited to):

- Document review and interpretation
- Data analysis

- Interviews
- Background checks and deep dives
- E-mail and file screening
- Search of workplace
- Analysis of publicly available information

Investigation activities shall be conducted in a way that is as effective as possible, but only as intrusive as necessary. Legal advice might be sought in order to understand to what extent investigation activities are permissible under applicable laws. When legally required or if deemed appropriate, workers councils shall also be involved.

Investigation activities shall be documented by the Compliance Officer in Charge in the Ethics Helpline tool.

5.4.4 Confidentiality during investigation activities

The investigation team shall secure and protect from unauthorized disclosures all information gathered and processed in the course of an investigation. The investigation team shall ensure that such information is classified and labelled as “Confidential”.

The investigation team may disclose certain information to the people accused or other specific individuals or third parties on a strict “need-to-know” basis, if this is strictly necessary during the investigation, for example, to corroborate certain facts or give them the right to be heard.

This may include:

- Information provided to the people accused to allow them to fully respond to allegations and to provide countervailing evidence,
- Information contained in requests to witnesses or other people with whom the investigation team communicate to verify facts,
- Where appropriate, preliminary information may be shared with senior management during an investigation to allow necessary actions to be taken prior to the conclusion of such an investigation.

The investigation team shall ensure that the individuals that gain access to any details of the compliance case are bound to confidentiality obligations, for example, by asking them to sign a confidentiality agreement.

In determining the level of information that is provided to the people accused, witnesses and other third parties during an investigation, the investigation team shall seek to strike a balance between the legitimate need for information and the risk that the investigation will be compromised and/or that the witnesses and whistleblowers will be subject to retaliation.

In order to protect the reputation of a person/entity against whom allegations have been made, the disclosure of the identity of that person/entity must be restricted to a need-to-know basis, that is, it may only be disclosed if this is necessary for the investigation team to proceed with its investigative activities or to protect the interests of GRT.

Breach of confidentiality in the context of an investigation constitutes misconduct and may lead to disciplinary proceedings.

5.4.5 Adoption of *ad-hoc* measures

The Compliance Officer in Charge shall consider whether specific measures must be adopted considering the facts uncovered. Such measures may be adopted, for example, to bring an illegal situation to an end, to preserve evidence in case of potential litigation or to ensure that the interests of GRT are preserved. The Compliance Officer in Charge shall involve the relevant areas in the adoption of specific measures, according to other applicable company policies and works council agreements.

Among the measures that can be taken, there are the following:

- **Remedy for illegal misconduct:**
 - Stop ongoing undue payments or suspend a relationship with a business partner.
 - Impose disciplinary measures such as temporary suspension of the labor contract.
 - Report the case to the authorities.
- **Preservation of evidence**
 - Check whether the relevant evidence, including e-mails, physical files, video recordings, etc. have been secured/saved.
 - Communicate the retention of the evidence to the relevant stakeholders.
- **Business preservation**
 - Identify which stakeholders must be informed, whether the internal and/or the external auditors, the risk management area, the Data Protection Officer, the Corporate Executive Board, the authorities, etc.
 - Consider whether the “Directors and Officers Insurance Office” or other insurance companies must be informed (consult with Legal in case of doubt).
 - Consult whether the relevant Finance areas must be informed in case a financial impact is foreseen (e.g. whether any tax corrections or accruals must be made).

5.5 Assessment and resolution of the compliance case

5.5.1 Assessment of the compliance case

Once all the evidence is gathered and the investigation is concluded, the investigation team shall objectively assess the case to ascertain whether the allegations are substantiated.

The assessment activities shall include:

- An evaluation of the findings against GRT's policies or SOPs, Code of Conduct and applicable laws and regulations.
- An evaluation of the severity of the violation taking into account the context and all circumstances.
- An analysis of violation-related process weaknesses.

Very serious and/or very complex compliance cases may require a deeper analysis ("root cause analysis").

The following possible root causes must be analyzed (not exhaustive list):

- Lack of awareness of the individuals involved
- Violations with criminal intent and/or the intent to cause damages
- Inadequate implementation of the compliance system
- Process weaknesses in the internal control system
- Incentive strongly driven by turnover
- "Sensitive" business units or entities where compliance violations occur repeatedly

5.5.2 Outcome of the assessment

Once the assessment is finalized, the investigation team shall inform the Compliance Officer in Charge about the outcome of the assessment (in case they are different). The Compliance Officer in Charge shall form an opinion on whether the allegations are (un)substantiated.

As a result, each allegation shall be classified as:

- Substantiated
- Unsubstantiated
- Inconclusive.

Additionally, the investigation may result in:

- The identification of one or more people liable for the act or omission
- The identification of weaknesses in existing procedures that allowed the events to occur

The outcome of the assessment shall be documented by the Compliance Officer in Charge of the Ethics Helpline tool.

5.5.3 Resolution of the compliance case

When the allegations are substantiated, an Ethics Committee shall be convened to determine appropriate responses. The composition of such Ethics Committee (who will typically include the General Manager of the concerned Cluster/Region, Local/Regional/HQ Legal Counsel, Local/Regional/HQ Compliance Officer, Local/Regional/HQ Head of Human Resources and a Member of the Local/Regional/HQ Leadership Team whose area of responsibility is affected by the compliance case) shall depend on the individuals involved in the allegations and on the potential impact to Grünenthal. In countries where it is legally required, the Works Council must be involved in the resolution of the case.

a) Global Ethics Committee (GEC)

A Global Ethics Committee may be convened when the allegations involve:

- General Managers of the GRT Clusters or Regional Office.
- Members of the Leadership Team of a GRT Cluster or Regional Office.
- Employees from various GRT Clusters simultaneously.
- Business partners used by the Headquarters or by several GRT Clusters simultaneously.
- Any substantial violation of human rights and/or environmental protection obligation, whether in our own business and in our global supply chain.
- Any other individuals who cause substantial violations of the Code of Conduct, systemic violations, significant financial impact or significant reputational impact to the Grünenthal Group.

b) Regional Ethics Committee (REC)

A Regional Ethics Committee may be convened (provided such a Regional Office exists) when the allegations involve:

- General Managers of the GRT Clusters that report to the Regional Office.
- Members of the Leadership Team of a Cluster that report to the Regional Office.
- Employees from various GRT Clusters simultaneously, when they all report to the Regional Office.
- Business partners used by the Regional Office or by several GRT Clusters simultaneously, when they all report to the Regional Office.
- Employee(s) of the Regional Office (excluding members of the Leadership Team of the Regional Office).

c) Local Ethics Committee (LEC)

A Local Ethics Committee may be convened when the allegations involve employees or business partners with impact solely or mainly on the local affiliate (except for General Managers and Members of the Leadership Team of the Cluster).

In all other cases, where allegations do not have significant impact, the disciplinary evaluation and decision on the appropriate response to non-compliant behavior shall be undertaken by the affected employee's line manager and the HR Organization, unless the Local, Regional or Global Ethics Committee declares itself competent to decide in specific cases.

5.5.4 Adoption of measures

The respective Ethics Committee shall decide regarding the adoption of measures to respond to the compliance violations when the allegations are substantiated.

Such measures may include:

- **Organizational measures**
 - Changes in the operational structure (e.g. changing processes)

- Changes in the organizational structure (e.g. bringing in additional resources)
- **Disciplinary measures**
 - Reprimand
 - Warning letter
 - Transfer to another position or legal entity
 - Termination of contract/separation
 - Early retirement
 - Bonus reduction
- **Legal measures**
 - Measures imposed by criminal law (e.g. criminal charge, informing the public prosecution department, etc.)
 - Measures imposed by civil law (e.g. damages, injunction, D&O insurance, termination/adjustment business relation)
 - Tax measures
 - Making provisions/accruals
 - Information to external auditor
- **Other corrective measures**
 - Training
 - Adjustment/creation of guidelines and/or instructions
 - Process improvements
 - Case studies
 - Other awareness-creating measures

The outcome of the assessment and the final measures adopted shall be documented in the Ethics Helpline tool by the Compliance Officer in Charge.

5.5.5 Information to the whistleblower

The whistleblower shall be informed in writing within 3 months, starting from the acknowledgment of receipt, about the outcome of the investigation (that is, whether the allegations are considered to be substantiated, unsubstantiated or inconclusive) including any follow-up measures taken and planned and the reasons for them. Any extensions of this deadline are only acceptable in case the nature and complexity of the subject may require a lengthy investigation with the approval of the Compliance Officer in Charge in alignment with the Global Compliance & Responsibility Officer. In any case, such a timeframe shall never exceed 6 months. In cases where the whistleblower decides not to report the case by disclosing his/her identity, such communication will not be made.

5.5.6 Cooperation with authorities

In jurisdictions where there is a legal obligation to disclose to public authorities reports or findings regarding certain misconducts (i.e. reports related to alleged crimes or anticompetitive behavior), the Compliance Officer in Charge shall inform the Global

Compliance & Responsibility Officer, the General Counsel, and, if necessary (depending on the severity of the case), the Executive Board Member responsible for the area concerned by the case, who shall jointly decide whether the case merits to be reported to the authorities.

Any other reporting of cases to authorities shall also be approved by the Global Compliance & Responsibility Officer, the General Counsel, and the Executive Board Member responsible for the concerned area, balancing GRT's control over the investigation and the benefits of the cooperation.

5.6 Data retention

The information about cases (including the information registered in the Ethics Helpline tool), shall only be retained for as long as there is a need for it. When there no longer is a strict business or legal need for retaining the registered information, the information shall be deleted 5 years after the compliance case is closed, unless it is reasonably expected that the information will be needed in future (e. g. in case of litigation) in which case the data will be stored for the maximum period permitted by the law. If local data protection laws provide shorter retention periods, these should be applied.

Personal data which is manifestly not relevant for the handling of a specific case shall not be collected or, if accidentally collected, shall be deleted without undue delay.

5 CONTACT DETAILS PER COUNTRY

National authorities may be contacted via the contact information available at the following link: [Compliance - External Reporting Channels](#)

6 REFERENCES

[Ethics Helpline Policy](#) (included in: PROC-005193 Global Compliance Framework_Code of Conduct)

7 HISTORICAL INDEX

Revision no.	Description of changes
01	New document