

Whistleblower Policy

Code of Conduct in Relation to Suspected Misconduct

DRAFT

Confidential!

Created by	Director ESG & Safety
Authorised from	CEO
Date of validity	17-12-2023

Date	Version	Name	Title
08-12-2023	1.4	Marco Bick	Director ESG & Safety



Table of contents

- 1. Introduction 3**
- 2. Definitions 3**
- 3. Objective 3**
- 4. Scope 4**
- 5. Reporting Procedure 4**
- 6. Untersuchung 5**
- 7. Protection of the reporting person 5**
- 8. Effective date 6**

1. Introduction

The SENSECA Group (hereinafter: SENSECA) is committed to conducting its business ethically and conducting its business operations in accordance with the Code of Conduct (hereinafter: the Code of Conduct).

This Whistleblower Policy (hereinafter referred to as the Policy) is an extension of the Code of Conduct that encourages the reporting of any suspected misconduct and other unlawful activity through the appropriate channels set out below.

Every report will be treated as strictly confidential.

Changes to this policy at the local level are permitted only if they are made to comply with local mandatory laws and regulations; they must be reported immediately to the company's compliance officer.

2. Definitions

Ethics Board: This consists of a select group of people and consists of the Compliance and ESG Officers as well as the HR Managers. It is responsible for promoting the enforcement of the Code of Conduct and other compliance activities, as well as being the point of contact in the event of critical compliance and ethical misconduct.

Reporter: means a director, manager, employee, contractor, employee of SENSECA's contractor, customers as well as suppliers of SENSECA and any third party who wishes to make a report (whether anonymous or not) in connection with suspected misconduct.

Suspected misconduct: This is a suspicion based on reasonable circumstances and concerns SENSECA in connection with the following points:

- a. An (imminent) violation of laws, regulations, and applicable policies;
- b. A violation of the Code of Conduct applicable at SENSECA or conduct that is contrary to the corporate values of SENSECA as described in the Code of Conduct;
- c. Intentionally disseminating (or threatening to disseminate) false information to any interested person or entity;
- d. An intentional suppression, destruction or manipulation (or threat of suppression, destruction or manipulation) of information about the above facts.

3. Objective

The purpose of this policy is to ensure that all matters that could damage SENSECA's reputation (not limited to financial or non-financial loss) are properly reported and then dealt with in a timely and appropriate manner.

SENSECA is aware of the fact that violations of laws, regulations and the Code of Conduct are possible in any company and that employees or people close to the company can often be the first to notice such violations.

SENSECA encourages anyone who becomes aware of wrongdoing to come forward and raise their concerns with SENSECA, rather than ignoring a problem or reaching out to the media or other external parties.

The ultimate goal of this policy is to prevent misconduct at SENSECA and to act as a deterrent in this regard. This Directive regulates the following points:

- What to report to whom;
- How to report suspected misconduct;
- Dealing with reports of suspected misconduct and investigating it;
- Protection of the reporting person against retaliation by internal or external persons.

4. Scope

This whistleblower guideline applies to all SENSECA locations and regulates minimum standards. It is not possible to anticipate and provide for all circumstances in cases where reporters are looking for appropriate means to report or respond to suspected misconduct. Any employee who seeks good faith advice, raises concerns, or reports misconduct is following this policy.

This policy is not intended to settle disputes relating to the employment relationship or complaints of an individual nature, except in the case of a breach of the Code of Conduct.

Such disputes related to the employment relationship must be settled by a supervisor of the employee or the HR department.

5. Reporting Procedure

5.1. What to report to whom

SENSECA encourages its employees to first raise their concerns about misconduct (as described in the definition list) to their responsible supervisor on site.

We believe that open communication in our organization is the foundation of a good working environment. Alternatively, you can raise your concerns with your compliance officer.

If, for any reason, on-site reporting is not appropriate, you can also report the suspected misconduct to the external reporting unit.

If the allegation concerns the Chair and/or one or more other members of the Ethics Committee, the reporter should report the report directly to the Chair of the Audit Committee of SENSECA (hereinafter: the Audit Committee). The Audit Committee consists of two members of the Advisory Board (Chairman and Representative).

In addition, reporting to the Chairman of the Audit Committee is permissible if the suspected misconduct concerns a member of the management of SENSECA or if a previous report in relation to the same suspected misconduct has not eliminated such suspected misconduct.

5.2. How to report

The reporting person should first express their concerns – verbally, in writing or by e-mail – on site with the supervisor or alternatively with the compliance officer, describing all the details of

the suspected misconduct (nature, time and place of the suspected misconduct and the persons involved) and, if possible, attaching appropriate evidence.

If on-the-spot reporting does not seem appropriate, the reporter may also report their concerns directly to the external reporting unit by email, providing full details of the suspected misconduct (nature, time and place of the suspected misconduct and the persons involved) and, if possible, supporting evidence.

You can reach the external reporting office on the homepage in the footer under the name "Whistleblowing"

In the case of an oral report, the supervisor, the compliance officer or the examination board will make a note of the report containing the information provided and the date of receipt. A written memorandum will be sent to the reporter for approval within seven days.

In the case of an electronic report via the whistleblower system, feedback is sent to the reporting person within seven days.

6. Untersuchung

Within three months, the reporter will receive a status report on the reported suspected misconduct, the results of the investigation, or a notification of the next steps or actions to be taken.

Depending on the nature of the suspected misconduct, an appropriate person, a team and an investigation method of the supervisor, the compliance officer or the audit committee are determined to clarify the reported misconduct.

The persons involved in the suspected misconduct are given the opportunity to defend themselves and exonerate themselves.

However, those involved in the misconduct may be subject to disciplinary action, up to and including termination of employment, depending on the results of the investigation.

SENSECA may initiate criminal prosecution or civil action and demand compensation for monetary damage caused by the misconduct.

Reports on test results are kept by SENSECA for a period of 7 years.

7. Protection of the reporting person

SENSECA guarantees protection, confidentiality and, if desired, anonymity to the reporting person.

During the investigation, SENSECA will treat all information received and stored confidentially and in accordance with the applicable regulations and laws.

Information may only be passed on to other employees or third parties with the permission of the compliance officer.

An employee who reports suspected misconduct in good faith may not be punished in any way. Harassing an employee for raising concerns under this policy will be treated as a violation of the Code of Conduct.



SENSECA expects allegations to be made in good faith and will not tolerate false accusations, for example due to a personal grudge against another employee.

SENSECA considers false allegations to be a serious violation of this policy as well as of SENSECA's Code of Conduct.

SENSECA will take disciplinary action against the reporting person if this happens. Disciplinary measures may include, but are not limited to, termination of employment and liability for damage suffered.

8. Effective date

This policy will come into effect on December 17, 2023 and replaces previous regulations on reporting misconduct and whistleblower policies.

Date	Name	Title	Signature
08-12-2023	Christian Unterberger	CEO	