

WHISTLEBLOWING POLICY

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1. Leadership message

The whistleblowing policy reinforces Dätwyler Group's (the Group) commitment to our core values and our aim to foster and maintain an ethical culture. Our values and Code of Conduct set the rules and standards for how we conduct ourselves.

To strengthen adherence to these rules and standards, the Group provides channels to bring potential misconduct to the attention of the Chief Compliance Officer. We encourage reporting suspected non-compliance with national and international laws, breaches of the Code of Conduct, or violations of internal policies and procedures that may harm the Group, its employees, stakeholders, the environment, or the public. Hereinafter, these concerns are referred to as "misconduct."

Examples of misconduct include workplace concerns, leadership behavior, violation of laws and regulations, breaches of the Dätwyler Code of Conduct, professional standards, staff misconduct, health and safety risks, environmental damage, and human rights violations.

With the update of the whistleblowing policy, the Audit Committee and Board of Directors are further enhancing the whistleblowing process that is already ingrained in the Group's operations. This policy, designed to complement the existing whistleblowing information sheets available to employees, underscores our commitment to meeting the requirements of the EU Whistleblowing Directive and relevant national regulations.

We are fully committed to upholding the highest ethical standards, and the Audit Committee and the Board of Directors expect full compliance with this policy. We do not tolerate any form of misconduct, and by applying this procedure, we aim to reinforce our commitment to an ethical and transparent culture across the Group further.

2. Application and purpose of the policy

This Policy applies to all employees and eligible Whistleblowers within Dätwyler and its subsidiaries and any external party. The addressees of this Whistleblowing Policy ("Whistleblower") are:

- Current or former employees of the Group (incl. volunteers, trainees and job applicants)
- Current or former Officers and Directors
- Customers
- Contractors and sub-contractors
- Suppliers and other third parties (e.g., service providers)

The implementation of this Policy adheres to the laws of the respective jurisdictions in which we operate. In cases where local legal requirements are more stringent than those outlined in this Policy, the local laws will take precedence and apply alongside this Policy. Any local or business-specific policies or standards created to meet regulatory obligations must remain consistent with this Policy unless they enforce stricter measures. All such documents must be aligned with the Group and receive approval from the Policy Owner before becoming effective or undergoing significant revisions.

The purpose of the whistleblowing policy is to:

- Provide a clear-cut procedure for employees on how to raise concerns about misconduct.
- Assure that the Whistleblower's reports will be treated confidentially and that the Whistleblower is protected from retaliation for disclosing concerns in good faith and accordance with this procedure.
- Define a process to handle incoming reports.
- Enable the Audit Committee to be informed regularly about suspected misconduct.
- Help develop a culture of integrity, including trust and transparency, commitment, accountability, and excellence.

3. Reportable misconduct

All Whistleblowers should report any breach of Dätwyler's Code of Conduct or misconduct that comes to their attention immediately. Reportable misconduct could be related to the following areas:

- Violations in financial services
- Prevention of money laundering and terrorist financing
- Product safety and compliance
- Fraud
- Transport safety
- Environmental protection
- Nuclear safety
- Food and feed safety
- Animal health and welfare
- Public health
- Consumer protection
- Protection of privacy and personal data
- Network and information system security

Reportable misconduct typically concerns the behavior of our employees, but it can also involve actions of third parties, such as customers or suppliers if it has significant implications for us.

4. Reporting procedure and review of reports

The report can be processed verbally or in writing and addressed to the direct manager, the Head of HR, the Site Director, or the Chief Compliance Officer (currently this role is held by the Group Chief Financial Officer).

Furthermore, the Group provides two options to report misconduct anonymously:

- By digital reporting channel: <https://whistleblowersoftware.com/secure/datwyler>
- By email: whistleblowing@datwyler.com

The Whistleblower is invited to make a statement in the local language or English.

The Internal Audit Department (IA), located in Altdorf, Switzerland, is responsible for receiving and examining the reports. The effectiveness of the whistleblowing reporting system is measured through metrics (i.e., number of reports received, resolution rate, average time to resolution) on a yearly basis.

IA will respond to the whistleblower within **seven calendar days to acknowledge receipt** of the report. After that, IA will update the Whistleblower **within three months** at the latest, either regarding the status of the investigation or the measures taken. If an investigation takes longer than three months, the whistleblower will also be informed of this delay. Once the **case is closed**, the Whistleblower will be **notified in writing**.

If the direct manager, the Head of HR, or the Site Director receives a report of severe suspected misconduct, they must forward the information and the planned actions immediately (within two working days) to the Chief Compliance Officer via the whistleblowing email address mentioned above.

The Audit Committee is regularly informed of any suspected misconduct reported through the whistleblowing contact details mentioned above, no later than the quarterly Audit Committee meetings. In cases of severe suspected misconduct, the Audit Committee will be informed immediately.

The Group does not expect the Whistleblower to undertake further investigations to prove the truth of their report. However, completely unsubstantiated reports may not be investigated.

5. Protection from retaliation

The Whistleblower is expected to disclose any information in good faith. Good faith is evident when the report is made without malice and when the Whistleblower has a reasonable basis to believe that his observation and the content are true.

The Group supports every whistleblower who reports misconduct in good faith and strictly prohibits any acts or threats of retaliation or other negative consequences against them. It is committed to protecting whistleblowers from harassment, retaliation, or other adverse employment consequences. When necessary, the Group ensures that whistleblowers have access to support (e.g., emotional support, counselling, temporary reassignment) and legal advice to safeguard their rights and well-being throughout the process. These measures aim to provide the whistleblower with greater confidence and assurance of full support. The Chief Compliance Officer should determine the necessity for support or legal assistance case-by-case in coordination with Internal Audit and the future Legal Counsel.

Anyone who retaliates against a Whistleblower who has reported misconduct in good faith is subject to disciplinary action, up to and including termination of employment. Reports made with malice, i.e., in wilful ignorance of the facts and disregard of the truth, are excluded from such protection.

6. Confidentiality

Dätwyler is committed to maintaining the confidentiality of Whistleblowers. Should an identity be disclosed, it will be safeguarded throughout the process and only shared with a select group, including the Head of Internal Audit, the Chief Compliance Officer, and essential support staff. All information will be securely stored, and access will be restricted to those directly involved in the investigation.

Anonymity can be maintained without impacting legal protections, and an identity will only be disclosed with the Whistleblower's consent, if legally required, or to prevent harm. While remaining anonymous, it is encouraged to maintain communication for follow-up purposes, and the option to disclose identity at a later stage remains available if necessary. All reasonable measures will be taken to reduce the risk of identification during the investigation process.

7. Investigation and corrective actions

Every disclosure is taken seriously and will be investigated, except for unsubstantiated or abusive reports. After a report is placed, the Group expects all its representatives to cooperate and disclose relevant information to investigate the case. The Audit Committee may use independent third parties to support the investigation in cases where the nature or severity of a report requires specific resources and expertise.

Any misconduct will have adequate consequences, and corrective actions will be taken. Such consequences may include disciplinary actions up to termination of employment, recovery of assets, insurance claims, initiation of legal proceedings, and others. The Audit Committee makes the decision over the appropriateness of consequences and corrective actions after respective consultations with the Executive Board. The same is valid for any deliberate misuse of this reporting system.

The Audit Committee has approved the update of the Whistleblowing Policy on 16. December 2024 and is put into force on 1st January 2025.

Altdorf, 16. December 2024

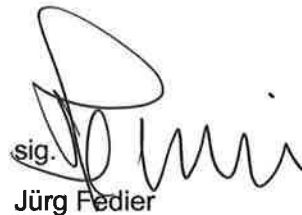
Chairman of the Board of Directors



sig.

Dr. Paul J. Hälg

Chairman of the Audit Committee



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Jürg Fedier

Annex: Changes to Version 1.0 (4. December 2020)

Overall, the policy has only been slightly adjusted in terms of the sequence of individual sections. The sections have been partially corrected or linguistically adjusted. Additionally, certain sections have been more closely aligned with the EU Whistleblowing Directive. Since the telephone hotline was not widely used and a new digital reporting channel has been introduced, the phone numbers will be deactivated by the end of the year. Therefore, they have been removed from the policy (including the appendix listing all the numbers). Below are the specific adjustments made to each section:

Section: Leadership Message

This section has been slightly adjusted so that the initial implementation/publication of the policy is no longer mentioned.

Section: Application and Purpose of the Policy

The previous sections, "Purpose of the Policy" and "To Whom This Policy Concerns," have been merged. Additionally, the scope of the policy has been expanded to meet the general requirements of the EU Whistleblowing Directive. Furthermore, it has been added that national law takes precedence, and if this policy is referenced, it requires consultation with the group.

Section: Reportable Misconduct

The previous policy did not explicitly mention what constitutes reportable misconduct. These details are now included in this separate section and align with the cases covered by the EU Whistleblowing Directive.

Section: Reporting Procedure and Review of Reports

Section 5 of the previous policy has been slightly reorganized and adjusted. The reference to the phone numbers was removed and replaced with a mention of the new digital reporting channel. The content remains largely unchanged, with no significant modifications.

Section: Protection from Retaliation

This section has been moved up and described more clearly in individual points.

Section: Confidentiality

This section is new. Although confidentiality was somewhat overlooked in the previous policy, this section highlights its importance.

Section: Investigation and Corrective Actions

This section remains largely unchanged, with improvements in wording and clarity.