



# **WHISTLEBLOWER - POLICY**

Dear colleagues,

our corporate conduct is shaped by our awareness of our responsibilities and ethical principles. Therefore, our day-to-day actions are crucial to Formycon's business success. Our company guidelines help us to act responsibly in carrying out our daily tasks and make the right decisions. Acting responsibly and doing the right thing in this context specifically means lawful conduct.

We must constantly observe, assess, and manage the legal risks that fall under the scope of our business liability. The aim is to prevent conduct that is not compliant with regulations, to detect it and respond appropriately in the event of any (alleged) breach in order to avoid any further breaches of a similar kind. This means that our conduct must always comply with the applicable laws and sector guidelines, as well as Formycon's internal standards. Formycon has therefore set up a comprehensive Compliance Management System (CMS) that we are determined to implement and enforce.

By doing so, Formycon is placing a high value on a culture of mutual trust which is intended to encourage an open and free exchange of views at and beyond all levels of the corporate hierarchy.

Having an open-minded working environment is fundamental to our success. By maintaining an open dialogue and by actively participating, you can make a crucial contribution.

If you have any concerns about violations of proper behavior, you can report this. The process of how to report a concern is set out in this Whistleblower Protection Policy.

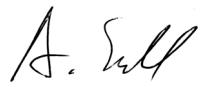
**We are counting on your support!**



**Dr Stefan Glombitza**



**Nicola Mikulcik**



**Dr. Andreas Seidl**



**Enno Spillner**



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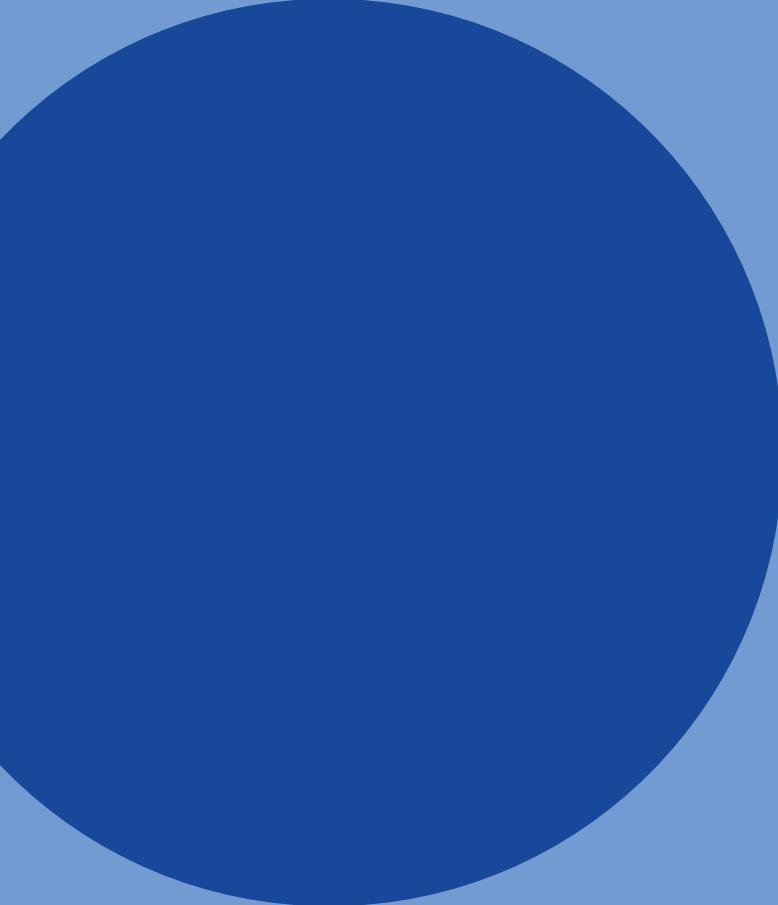
# OBJECTIVE



This Whistleblower Policy provides the framework for how we at Formycon respond to all whistleblower requests and reports. We at Formycon want to be seen as a trustworthy organisation with a strong commitment to our Code of Conduct. This Policy helps us to take adequate actions in case of (alleged) misconduct by or within our organisations.

By fostering a culture of open and trustworthy communication we want to encourage:

- an environment in which employees can raise concerns in good faith regarding alleged or actual misconduct without fearing any adverse consequences;
- that senior management is notified of potential ( or actual) violations of the Code of Conduct, Formycon Policies and national laws and regulations



# SCOPE

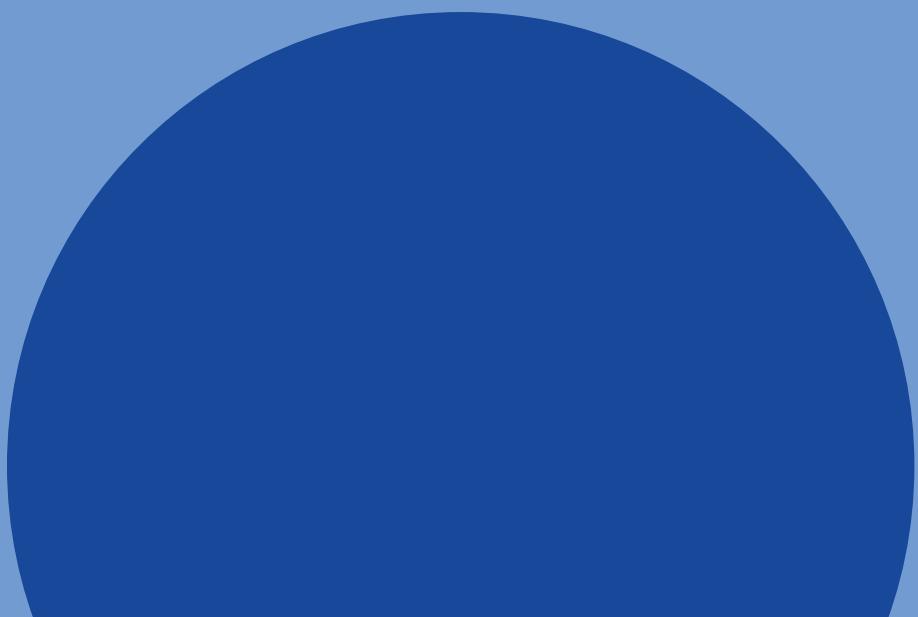
This policy applies to (former) employees, candidates and third parties with whom we have business relationships (i.e. contractors, subcontractors) and applies to concerns including, but not limited to<sup>1</sup>:

- accounting, internal accounting controls or auditing matters
- money laundering and market manipulation
- insider dealing
- breach of privacy and data protection
- bribery and corruption
- discrimination, harassment or other employee related breaches
- breaches of product safety regulations
- breaches of environmental protection regulations

The policy does not apply to complaints related to e.g. IT. Any topics or incidents that are raised with other formal channels such as HR, Workers' Council, Suggestion Mail Box or similar, will be handled according to the specific processes defined for such channels.

<sup>1</sup> Please see the regulation on whistleblower protection: HillSchG, Sec.2 for more information on concerns subject to protection.

# DEFINITIONS



A **whistleblower** is someone who speaks up about suspected wrongdoing or concerns that they reasonably believe are in the public interest. Whistleblowers are legally protected if they act in the public interest and disclose any information related to any of the issues mentioned above. Whistleblowers can be employees and former employees, applicants as well as interns, as well as economically dependent persons who are considered similar to employees. Protection also includes third parties who are closely connected to the person reporting the misconduct, for instance family members<sup>2</sup>.

A **concern** is a situation or incident reported by a person within the scope of this policy, that describes a suspected or actual criminal conduct, unethical conduct or any other misconduct by or within Formycon that leads or could lead to a violation of the Formycon Code of Conduct, any of the Formycon Policies, and/or any relevant law and regulation<sup>3</sup>.

**Good Faith** means to believe, considering the circumstances and the information available to the person filing the report, that the matters reported by them are true. There are no repercussions for reporting a concern in good faith, even if their concern turns out to be unsubstantiated<sup>4</sup>.



<sup>2</sup> <https://www.integrityline.com/expertise/blog/whistleblowing-policy/>

<sup>3</sup> Regulation on whistleblower protection, HinSchG §3.2

<sup>4</sup> ING Global Whistleblower Policy, Version 2.0, Aug. 2024



# **REPORTING PROCEDURE**

## Raising a concern

We foster an open dialog and feedback culture, therefore we encourage any colleague to report in good faith alleged or actual violations by or within Formycon. We also encourage internal reporting, provided the reporting person feels comfortable to do so. Any such concern can be reported via our [Formycon Whistleblowing Tool \(Formycon AG I Horne\)](#). Here you will find all relevant information on how to make a report in detail.

You can also submit your report anonymously via the Formycon Whistleblowing Tool. Our Whistleblowing Tool complies with the highest standards of protecting the identity of the person reporting and the security of the information transmitted.

## Internal reporting office

Formycon takes every report very seriously. The employees tasked with handling incoming reports act independently during the processing of the reports, are trained to perform their duties, and are obligated to handle the reports confidentially.



## Processing of reported concerns

All whistleblowers as well as alleged subjects of concerns have a right to an objective, independent, respectful and fair whistleblowing process.

Seven days after receipt of the report, the whistleblower receives an acknowledgment of receipt, provided he or she has provided contact information for feedback.

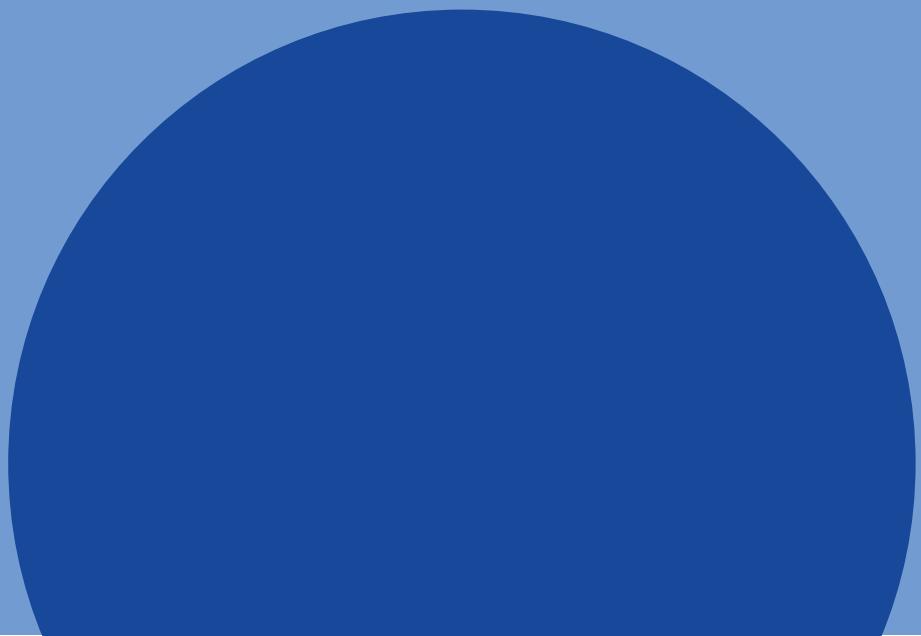
As part of the processing, the report is first reviewed to determine whether the reported matter falls within the scope of the Whistleblower Protection Act, HinSchG. Subsequently, the report is assessed for plausibility and validity. This allows Formycon to determine whether further investigation and clarification measures are necessary, such as follow-up questions to the whistleblower, internal inquiries, and/or investigations. If necessary, external authorities are also involved in this process. Formycon also examines what measures will be required to prevent similar incidents in the future and implements them.

The processing time of the report depends on its scope and complexity and may take a few days or several months, depending on the extent and level of complexity. However, Formycon processes reports promptly. No later than three months after the acknowledgment of receipt, the whistleblower will receive information on the status of the processing, particularly regarding the planned and implemented measures.

If Formycon - even after further investigations and follow-up questions to the whistleblower - does not establish sufficient suspicion of a violation of legal provisions or internal regulations, Formycon will terminate the specific complaint procedure. The whistleblower will be informed of the reasons for the termination.

All reports are documented by Formycon. Three years after the conclusion of the procedure, the documentation is deleted.

# IDENTITY PROTECTION



The identity of the whistleblower and the content of the report will be kept confidential, regardless of whether the report was made anonymously or non-anonymously. The protection of confidentiality extends not only to the identity itself but also to all information that could reveal the identity of the whistleblower. Formycon takes the protection of identity very seriously at all times. Exceptions can only be made in legally prescribed cases.<sup>5</sup>

This may be the case if law enforcement authorities request the information be passed on or if this is necessary for the initiation of follow-up measures, provided the whistleblower has given prior consent to such disclosure. This also applies to an anonymous whistleblower who chooses to reveal their identity during the investigation. We encourage reporting persons wishing to remain anonymous to provide sufficient information to enable an investigation. Please note: The identity of whistleblowers who intentionally or through gross negligence report false information about violations is not protected.

Furthermore, the identity of individuals who are the subject of the report or are named in the report is also protected. Their identity may only be disclosed for legally regulated reasons, for example, if it is necessary for conducting internal investigations, taking follow-up measures, or if requested by a law enforcement authority.<sup>6</sup>

<sup>5,6</sup> Please see the regulation on whistleblower protection: HillSchG, §9 for more information on exceptions from the confidentiality rule.



# EXTERNAL REPORTING CHANNELS

At Formycon, it is important to us that all employees trust the integrity of the internal reporting channel. Nevertheless, there may be individual cases where it seems that the internal reporting channel cannot provide further assistance. For this reason, external reporting channels are also available to everyone. These channels are not operated by Formycon and are not connected to Formycon in any way. Of course, Formycon will not prevent anyone from directly approaching an external reporting channel. The reporting channels that may be used include:

- Bundesamt für Justiz (Federal Office of Justice)<sup>7</sup>
- Bundesamt für Finanzdienstleistungsaufsicht (BaFin: Federal Financial Supervisory Authority)<sup>8</sup>
- Bundeskartellamt (Federal Cartel Office)<sup>9</sup>



<sup>7</sup> [https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes\\_node.html](https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes_node.html)

<sup>8</sup> [https://www.bafin.de/DE/DieBaFin/Hinweisgeberstelle/hinweisgeberstelle\\_node.html](https://www.bafin.de/DE/DieBaFin/Hinweisgeberstelle/hinweisgeberstelle_node.html)

<sup>9</sup> <https://www.bkms-system.net/bkwebanon/report/channels?id=bkarta&language=ger>





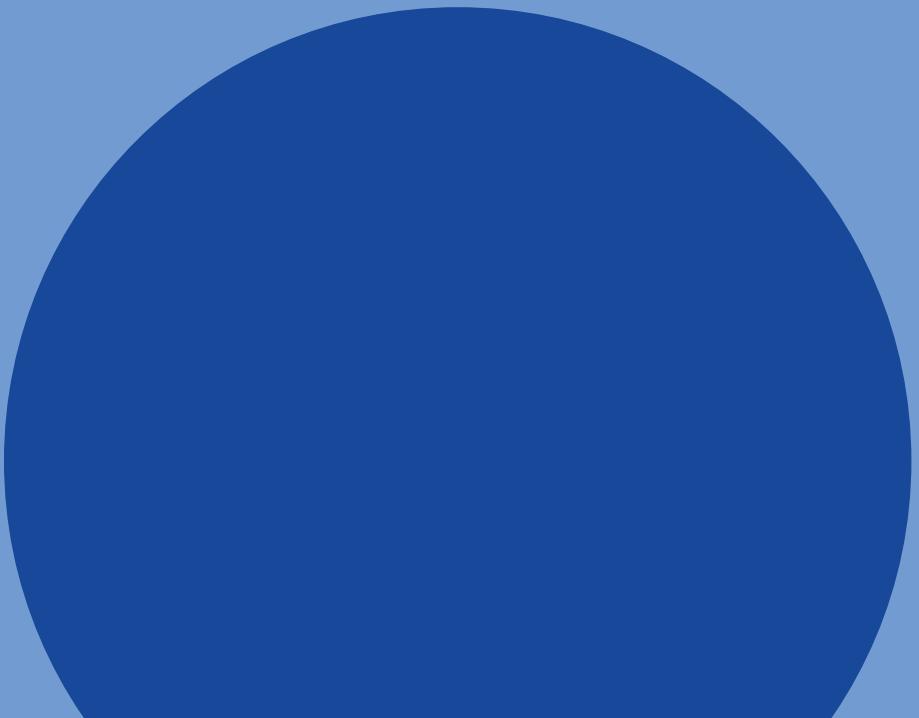
# **NON-RETALIATION**

Formycon does not accept any form of retaliation taken against any employee who raises concerns in good faith or any person who assists the whistleblower in the reporting process.

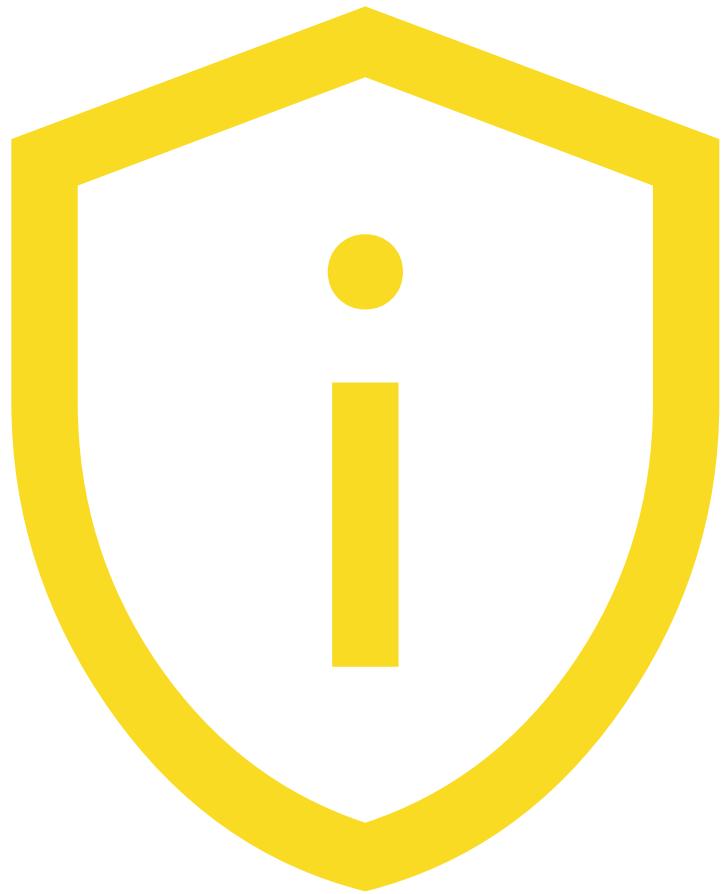
Any attempt to discriminate against any person who expresses his or her concern, represents a serious breach of this policy.

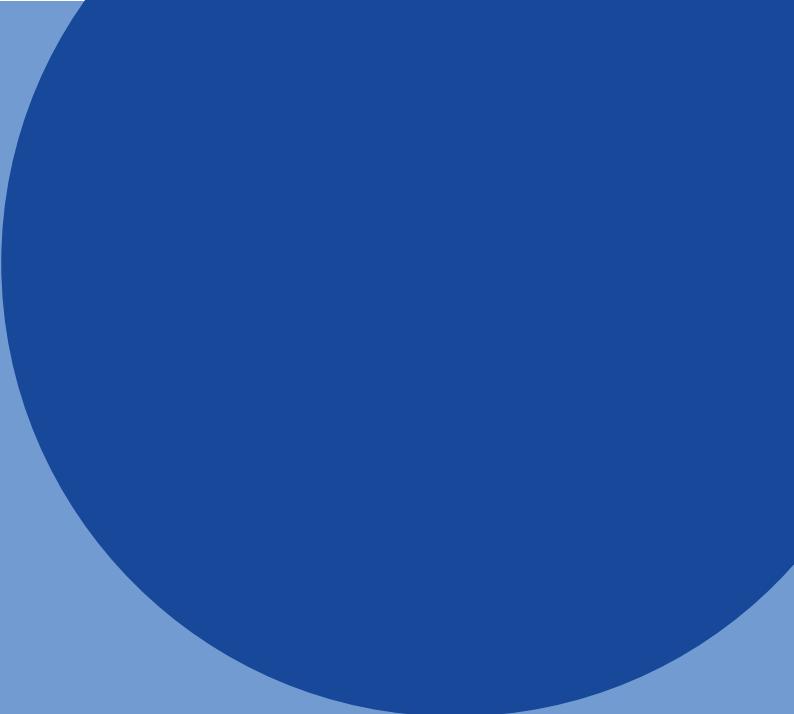
In particular, the following retaliation measures following a report are prohibited: suspension, dismissal, demotion or denial of promotion, coercion, intimidation, or bullying, but also nonrenewal of fixed-term employment contracts, damage to reputation, withdrawal of a license or permit, and negative performance appraisal.

# DATA PROTECTION



The investigation of the report is carried out in compliance with the General Data Protection Regulation (GDPR) and the Federal Data Protection Act (Bundesdatenschutzgesetz, BDSG), including provisions on data storage, deletion, and regulations on international data transfer.





# **TRAINING AND POLICY AVAILABILITY**

- All employees will receive regular training, including during employee on-boarding.
- The Policy will be available on the internal d.3 document management system, the Formycon Intranet site and shared on the website for external stakeholders.



