



GROUP WHISTLEBLOWING POLICY



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I. Policy Purpose & Goals

The SARIA Group, as well as each individual group entity “SARIA Group Entity” and collectively its entities “SARIA Group Entities” Whistleblowing Policy “the Policy” arranges internal rules and procedures on the reporting of incidents “whistleblowing” concerning misconduct affecting SARIA Group Entities.

Integrity serves as a core value of each SARIA Group Entity and includes our corporate duty to pursue allegations of misconduct with the utmost care. SARIA Group Entities provide a secure environment in which instances of misconduct can be reported.

The Policy creates a framework for Whistleblowers to report any misconduct within or concerning a SARIA Group Entity of which they become aware, and because of which they may require protection against retaliation. The protection of Whistleblowers serves as a vital measure safeguarding the entire SARIA Group and its core values, as it cultivates transparency, accountability, and corporate legacy.

The Policy provides the operational procedures for whistleblowing, including the protection afforded to Whistleblowers, persons who have supported a Whistleblower, and Persons associated with the Whistleblower. It furthermore clarifies the rights and responsibilities of persons within its scope to the reporting of misconduct.

II. Definitions

Whistleblower: The term Whistleblower refers to any natural person within the scope of this policy who submits a report concerning past or ongoing misconduct, as well as attempts of misconduct in good faith. Reporting as part of the regular function or duty of a specific service does not qualify as whistleblowing. Reports that are submitted in bad faith, particularly if they are based knowingly on false or misleading information shall not be deemed to be admissible. Rather, such reports constitute misconduct that may entail disciplinary proceedings. In any case, all reports shall be deemed to be admissible until assessed otherwise. The information which is already fully available in the public domain or is based on unsubstantiated rumors and hearsay, is inadmissible in the context of this Policy.

Persons who have supported a Whistleblower: The term Persons who have supported a Whistleblower refers to natural persons who have assisted the Whistleblower in his or her reporting endeavors, for example by way of encouraging, providing evidence, feedback, and/or testifying in the subsequent assessment and/or investigation of the whistleblowing report.

Persons associated with the Whistleblower: The term Persons associated with the Whistleblower refers to natural persons who are relatives, or in a marital relationship with the Whistleblower, who work in a SARIA Group Entity.

Investigation / Inquiry: The terms Investigation or Inquiry, both of which may be used interchangeably, refer to the procedures intended to gather and analyze information to assess any type of misconduct or incident as well as its material, personal, and temporal scope.

Retaliation: The term retaliation refers to any detrimental act or omission, direct or indirect, recommended, threatened, attempted, or taken by another individual or other individuals against a Whistleblower, Persons who have supported a Whistleblower, or persons associated with the Whistleblower and is prompted by internal or external reporting or by public disclosure. Any such act or omission within the scope of this definition will be assessed individually during an investigation, and exclusively based on its own merits. Retaliation specifically does not include any SARIA Group Entity's actions that are based on the appropriate application or enforcement of SARIA Group Entity's rules, policies, regulations, guidelines, and contract terms.

Anonymity: The term anonymity refers to a situation in which the identity of the Whistleblower is unknown to the personnel receiving information and handling an investigation.

Confidentiality of Identity: The term Confidentiality of Identity refers to a situation in which the identity of the Whistleblower is known to the personnel receiving information and handling an investigation, but is kept strictly confidential by such personnel, particularly from any person concerned with the allegation of misconduct. In such situations, the identity of the Whistleblower follows a strict need-to-know basis.

Service-Providing Compliance Organization: The term Service providing Compliance Organization refers to the services that are responsible to address allegations of misconduct. Depending on which Group Entity and/or country is concerned with the allegation, one of the Compliance Organizations appointed by the SARIA Group will be in control of any measures concerning the investigation

Good Faith: The term Good Faith refers to a state of mind in which the Whistleblower reasonably and sincerely believes that the information reported, and any allegation contained in it are likely to be true. Good faith shall be presumed until the opposite can be reasonably substantiated. If the Whistleblower subsequently becomes aware that the information disclosed is untrue, the Whistleblower may continue to benefit from the protection afforded to Whistleblowers only if he or she has reported this new information in due time. Furthermore, in return, a lack of good faith implies that those who do not act to serve the interests of a SARIA Group Entity or deliberately and knowingly report abusive, false, or malicious allegations, particularly if they are based knowingly on false or misleading information shall not be considered as Whistleblowers.

Misconduct: The term misconduct refers to behavior specifically listed within the reporting categories of SARIA's Integrity Line as well as misconduct specifically outlined in the Policy.

(1) SARIA's Integrity Line lists the following types of misconduct:

a. Misconduct in relation to Data Protection and Information Security, potentially and non-exhaustively including inadequate data transfers or measures to safeguard data processing activities, instances of theft or loss of data, and cyberattacks.

b. Misconduct in relation to Human- and Environmental Rights Violations, potentially and non-exhaustively including the following incidents:

- Disregard of civil, political, economic, social, or cultural rights of the labor force or other interested parties;
- Failure to comply with rights regarding the freedom of association and organization, collective bargaining;
- Use of forced and child labor (including failure to comply with restrictions regarding minimum age)
- Unlawful eviction and disregard of land rights including assault initiated by security personnel;
- Failure to comply with applicable obligations regarding occupational health and safety;
- Environmental violations particularly relating to the use of Mercury and Mercury Components;
- Environmental violations particularly relating to the use of Persistent Organic Pollutants;
- Environmental violations in defiance of the specifications contained within the Basel Convention;
- Procedural violations of obligations arising from applicable supply-chain due diligence laws.

c. Misconduct in relation to Other Compliance Violations, potentially and non-exhaustively including the following incidents:

- Corruption (Abuse of entrusted power for private gain). Offenses include a wide range of potential violations such as bribery, extortion, fraud, theft, embezzlement, or the unauthorized private use of company property and resources;
- Antitrust (illegitimate practices to prevent or reduce market competition). Typical illegitimate behavior within the meaning of anti-competitive practices includes inter alia the formation of cartels (e.g., collusion with other companies to fix prices, the refusal to deal with certain vendors, the division of territories). Moreover, illegitimate behavior may also include unilateral behavior such as predatory pricing strategies, exclusive dealings, price discrimination, tying, etc.);
- Market manipulation (including Insider Trading and accounting manipulation);
- Money laundering and terrorist financing;
- Social compliance (discrimination, sexual harassment, psychological and physical distress);

- Export and import controls (including sanctions);
 - Technical Compliance (e.g., misconduct or illegitimate conduct in relation to machinery, estate, and/or other company property);
 - Other unfair or unethical behavior (including conflicts of interest).
- (2) Misconduct specifically outlined in this Policy refers to any type of violation against rules and procedures as outlined in this or other corporate guidelines of any SARIA Group Entity.

III. General Whistleblowing Principles

- (1) The reporting of alleged misconduct does not require approval or any other kind of prior authorization. Regardless of whether the Whistleblower has presented evidence, any report shall be eligible for further Investigation if the service responsible for conducting the Investigation can reasonably assume that the Whistleblower filed a report based on good faith. Notwithstanding the presence of evidence, the lack of evidence or the overall completeness of the whistleblowing report may affect the ability of the competent services to assess the case properly and in a timely manner. Any Whistleblower Report shall be assessed for its eligibility irrespective of whether the Whistleblower chooses to remain anonymous or disclose his/her identity.
- (2) The investigative phase of every investigation may contain multiple investigation stages, each of which shall comply with the material, temporal, and personal legal requirements of the country in which the Service providing Compliance Organization is situated. Not precluding any other procedural measures, as a minimum standard, the Service providing Compliance Organization shall inform the Whistleblower of the receipt of the report, as well as the conclusions and results drawn from the investigation within due time and particularly in line with any applicable laws
- (3) Any Whistleblower may have the reasonable expectation that their reports will be assessed in a prudent and that it may lead to an investigation. If the Service providing Compliance Organization can confirm the allegations, the relevant SARIA Group Entity and the Service providing Compliance Organization shall take every reasonable step to identify appropriate remedies and actions jointly.
- (4) Any Whistleblower shall be encouraged to disclose their identity when reporting information about possible misconduct to enable the relevant SARIA Group Entity to adequately facilitate protective measures safeguarding the Whistleblower from retaliation. If the Whistleblower chooses to disclose his/her identity, such identity shall be kept strictly confidential and may be disclosed on a strict need-to-know basis. The same confidentiality shall also apply to other information from which the identity of the Whistle-

blower or the Person who has supported a Whistleblower can be inferred directly or indirectly. By default, the Chief Compliance Officer of the SARIA Group as well as the Service providing Compliance Organization directly led by him/her shall be deemed to have a legitimate interest in being aware of any details of an investigation and its preceding whistleblower report.

- (5) Notwithstanding SARIA's commitment to protecting the Whistleblower, Persons who have supported a Whistleblower, and Persons associated with the Whistleblower from retaliation, the investigation of the Service providing Compliance Organization shall not illegitimately infringe on any fundamental rights of any persons concerned with the investigation.
- (6) Any action that could reasonably constitute acts of retaliation, as further defined in this Policy, is strictly prohibited, and considered to amount to misconduct on behalf of the party that conducted such action. It is furthermore explicitly prohibited to use one's position to prevent, dissuade or discourage persons from, or to cause detriment to them for exercising their duty to report or aid a Whistleblower.
- (7) The SARIA Group provides several reporting channels that may be employed to bring forward claims of misconduct. Apart from the possibility to file an online report via the SARIA Group's "Integrity Line", each of the SARIA Group's Service providing Compliance Organization shall provide for other means to complain about misconduct in the scope of this Policy. Such means specifically shall include the possibility to submit reports by e-mail, telephone, or in a personal meeting.

IV. Policy Scope

- (1) This Policy applies to SARIA SE & Co. KG, all the SARIA Group Entities controlled by it as well as all their employees and executive members. The term controlled refers to a majority interest that exists if the majority of shares of a legally independent enterprise are held by another enterprise or if another enterprise is entitled to the majority of voting rights. The term furthermore infers that SARIA SE & Co. KG may enforce the adoption of this policy directly or indirectly, based on its voting majority, majority management representation, or by agreement.
- (2) This Policy explicitly includes any other person providing a SARIA Group Entity with services, directly or indirectly, as well as any other natural person who can provide information about alleged misconduct violating either applicable law or SARIA's corporate guidelines.

V. Enforceability

The Policy is binding on all Group Companies operating within its scope. The Group companies, their management, and employees are therefore responsible for complying with this Policy in addition to the applicable law. Subject to the Policy's provision on legal interactions, Group Companies are not authorized to make any arrangements that deviate from this Policy.

VI. Legal Interactions

The Policy is not intended to replace supranational or domestic laws but to serve as a supplement to the applicable law. The content of this Policy shall be observed in the absence of corresponding national laws. In the event of a conflict between the applicable law and this Policy, or if compliance with this Policy would result in a violation of the applicable law, any laws and regulations shall prevail. Any instance of a potential conflict shall be reported to the Chief Compliance Officer to find a practical solution that complies with the rationale of this Policy and the applicable law. Each Service providing Compliance Organization may decide to adopt additional and/or supplemental policies applicable to their jurisdiction that may serve as governing and binding legal frameworks insofar as they do not conflict with the Group Policy.

VII. Reporting Channels

- (1) The SARIA Group and each of its Group Entities provide to any person within the scope of this Policy a platform to report incidents of misconduct via the internet-based whistleblowing portal "SARIA Integrity Line". The portal may be accessed via the following link:

<https://saria.com/whistleblower/>

- (2) Without prejudice to the use of the SARIA Integrity Line for reporting misconduct, the reporting of any information relating to misconduct may also be received directly by the competent Service providing Compliance Organization in writing, by e-mail or telephone, or personally as outlined in the contact information details accessible via the following link:

<https://saria.com/whistleblower/>

- (3) If the Whistleblower finds neither of the aforementioned reporting channels to be appropriate given the circumstances, persons involved in the misconduct, or the nature of the information to be disclosed in general, persons within the scope of the Policy may report allegations of misconduct directly to the Chief Compliance Officer. The contact information details of SARIA's Chief Compliance Officer may be accessed via the following link:

<https://saria.com/whistleblower/>

- (4) In the event of the alleged infringement of procedural rules pertaining to the investigation or this Policy, persons within the scope of the Policy may complain to the relevant SARIA Group Entity's and/or the Service providing Compliance Organization's handling of the case directly to the Chief Compliance Officer.

VIII. Rights of the Whistleblower

Notification Rights

- (1) The Whistleblower shall be provided with a prompt acknowledgment of receipt of his/her report, which in any event shall comply with the legal requirements of the country in which the Service Providing Compliance Organization is located.
- (2) The Whistleblower shall be provided with an adequate assessment of the investigation within a reasonable time after the investigation has been concluded. Neither the conclusion of the investigation nor the information of the Whistleblower concerning the results of the investigation shall infringe on any time requirements which may be specified by the applicable law.

Access Privileges & Confidentiality

- (3) Only staff members and managers who are responsible for processing the whistleblowing files and records ("authorized staff"), as part of their respective Service providing Compliance Organization, shall have access. The authorized staff shall determine whether such files and records may be shared (entirely or in part) with other parties on a strict need-to-know basis.
- (4) The identity of the Whistleblowers and the identity of the Persons who supported a Whistleblower shall not be revealed to the person concerned by the investigation or to any other person, in the absence of strict need-to-know or legal grounds, unless at least one of the conditions listed hereinafter applies.
- (a) The Whistleblower authorizes in writing the disclosure of his or her identity.
- (b) The revelation is a necessary and proportionate requirement in the context of the investigation conducted by the Service providing Compliance Organization.
- (c) The revelation is a requirement in any subsequent legal proceeding.
- (d) The relevant SARIA Group Entity is subject to any other legal obligation to disclose such information, including in the context of subsequent disciplinary proceedings.
- (5) Authorized staff who are in a conflict of interest or who have recused themselves from an investigation shall not receive any information on the case.
- (6) Without prejudice to the rights of the alleged offender or persons concerned, authorized staff as well as any person involved in the investigation of a case is

obligated to preserve and protect the strict confidentiality of the information, complying with the security measures in place designed to effectively prevent personal information from being accessed by non-authorized persons and to guarantee its integrity.

- (7) In the interest of a possible or ongoing investigation, a Whistleblower is duty-bound not to disclose information on the reporting, the existence, or the progress of an investigation.

Anonymity

- (1) The Whistleblower shall have the right to remain anonymous. Notwithstanding the possibility to report misconduct anonymously, reports should contain a description of the alleged misconduct with all the details available to the Whistleblower to allow for the efficient assessment of the case, and to enable remedial measures to be taken. Whistleblowers who wish to remain anonymous are encouraged to get in touch with the relevant Service providing Compliance Organization via anonymous e-mail accounts or the anonymous function of the SARIA's whistleblowing portal Integrity Line. When intending to file an anonymous report, the Whistleblower is advised to use the internet browser's incognito function.
- (2) Whistleblowers who choose to submit a report anonymously should consider that since their identities are not known, it would not be possible for the relevant SARIA Group Entity to provide them with the protection afforded by this Policy. Should the identity of the Whistleblower become known at a later stage of the investigation, they are entitled to the protection as afforded by this Policy.

Retaliation and Protection

- (1) Acts of Retaliation by a SARIA Group Entity staff member, as defined within this Policy, shall be explicitly prohibited, constitute a valid reason for investigation by the Service-Providing Compliance Organization, and may result in disciplinary proceedings. The relevant SARIA Group Entity may consider adopting further remedial measures.
- (2) A Whistleblower may submit a complaint against Retaliation by a SARIA Group Entity staff member which shall establish the respective facts with information or documentation in support of the complaint. Any complaint of retaliation shall not interfere with the investigation addressing the primary allegation of misconduct unless the retaliation constitutes a form of obstruction or an attempt of obstruction in such investigation.

- (3) If the complaint against Retaliation holds convincing evidence that sustains the facts of the allegation, and which further can be substantiated by the ensuing investigation of the Service providing Compliance Organization, the burden of proof that there is no causal link between the acts of the Whistleblower and the alleged act of Retaliation shall rest with the alleged offender.
- (4) Whistleblowers who have filed a report based on good faith shall not lose their right to protection if the facts of the report cannot be substantiated through the ensuing investigation.
- (5) If a Whistleblower is involved in misconduct and decides to come forward and report it, the Whistleblower shall be afforded the protection prescribed in this Policy. However, this disclosure shall not exonerate the Whistleblower from any disciplinary sanction but may constitute a mitigating factor in any ensuing disciplinary proceedings.
- (6) Where a Whistleblower, a Person who has supported a Whistleblower, or a Person associated with a Whistleblower reasonably believes s/he is threatened with Retaliation or has been subject to Retaliation because s/he reported information, the Service providing Compliance Organization shall provide appropriate assistance to secure his/her protection.
- (7) The Service providing Compliance Organization shall assess the circumstances of the case and may recommend to the executive organs of the Group Entity concerned that temporary and/or permanent measures be adopted to protect the Whistleblower, a person who has supported a Whistleblower, or a Person associated with a Whistleblower. Such measures may include, but are not limited to:
 - (a) the temporary suspension of the effect of actions alleged to be retaliatory until their verification;
 - (b) temporary and/or permanent reassignment of the Whistleblower, a Person who has supported a Whistleblower, a person associated with a Whistleblower, or the retaliating staff member to another position, if appropriate and to the extent possible, taking into consideration the types of posts that fit their profiles and the needs of the services;
 - (c) placement on paid administrative leave of the Whistleblower, of the Person who has supported a Whistleblower, of the person associated with a Whistleblower, or of the retaliating staff member for an initial period;
 - (d) any other actions deemed appropriate to mitigate the possibility of retaliation and consequences of retaliation.
- (8) Notwithstanding the right to protection of the Whistleblower, a Person who has supported a Whistleblower, or a Person associated with a Whistleblower, claims of misconduct and/or retaliatory action shall not affect the person's concerned presumption of innocence and their rights to defense.

IX. Policy Administration

- (1) The Chief Compliance Officer shall be responsible for the administration of this Policy.
- (2) Notwithstanding the provision on legal interactions, the respective Service providing Compliance Organizations may consult the Chief Compliance Officer in advance when adopting or amending any further internal corporate rules and procedures concerning the reporting of misconduct.
- (3) The Chief Compliance Officer shall establish appropriate key performance indicators to assess and monitor the implementation and the effectiveness of this Policy.
- (4) The Chief Compliance Officer may conduct internal audits to assess compliance with this Policy.
- (5) The Chief Compliance Officer shall be responsible to ensure that the online whistleblowing portal SARIA Integrity Line complies with the requirements of this Policy. This responsibility particularly includes the duty to accurately portray the corporate components or judicial persons of the overall group structure within the online whistleblowing portal. For these purposes, the Service providing Compliance Organization directly led by the Chief Compliance Officer shall conduct annual reviews.

X. Sanctions

- (1) Any infringement of any of the provisions of this Policy may constitute misconduct and lead to disciplinary proceedings.
- (2) Abusive, false, or malicious allegations, particularly if they are based knowingly on false or misleading information may lead to disciplinary and criminal proceedings, as applicable. The burden of proof in this context rests with the relevant SARIA Group Entity.

XI. Data Protection

- (1) The processing of personal data within the framework of this Policy shall be done by the principles and rules provided for in SARIA's Group Data Protection and Privacy Policy, as well as and particularly with strict adherence to the rules outlined in Regulation (EU) 2018/1725 as amended.

XII. Amendments, Accession & Cooperation

- (1) After prior deliberation with the Chief Compliance Officer, SARIA SE & Co KG's Executive Board may amend this Group Policy or adopt additional Policies at any time, and the Service providing Compliance Organizations agree to abide by the terms thereof provided that (a) any amendments do not bind the Service providing Compliance Organization in less than thirty (30) calendar days from the date that notice of such action is given to the organizational unit's DPO in electronic form, and (b) no such amendment or new Policy has any retroactive effect.
- (2) As part of the ratification procedure, each SARIA Group Entity, its entities, its staff, and executive members shall adhere to the principles of this Policy by way of decision through SARIA SE & CO. KG's Executive Board.
- (3) SARIA Group Entities and their respective Service providing Compliance Organizations are obligated to cooperate with the responsible supervisory authorities in matters concerning problems, inquiries, or other procedures concerning whistleblowing procedures as defined by the applicable law.

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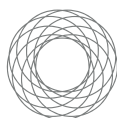
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