

Whistleblowing Policy

CCO-001

Version 1.0

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Whistleblowing Policy / CCO-001

Page

2/8

Table of Contents

1. Version	3
2. Scope	3
3. Purpose	3
4. Mandatory Law	3
5. ALTANA Whistleblowing System	3
5.1 Confidentiality	3
5.2 Non-Retaliation	4
5.3 Reportable Breaches	4
5.4 Acting In Reasonable Belief	5
5.5 Process For Making And Dealing With a Report	5
5.5.1. Channels For Secure Reporting	5
5.5.2. Follow-Up On Reports	5
5.5.3. Feedback To Whistleblower Following Report	6
5.5.4. Documentation Of Reports	6
6. Communication, Training	6
7. Responsibility For This Policy, Regular Review	7
8. Auditing	7

Whistleblowing Policy / CCO-001

Page

3/8

1. Version

This is the first version of this policy.

2. Scope

This policy is applicable for

ALTANA AG and
any entity directly or indirectly controlled by ALTANA AG ("**ALTANA Group**")

3. Purpose

Compliance with laws is fundamental to every action at ALTANA. Beyond legal compliance we have adopted certain internal rules which we follow like laws in order to live up to our responsibility to society. ALTANA is committed to the lawful and ethical behaviour in all of its activities and requires all of its directors, officers, employees and intermediaries to act in accordance with applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

We want whistleblowing to be a key instrument in our compliance efforts. Every organisation faces the risk of unknowingly harbouring unlawful or unethical behaviour. The first step in abolishing such behaviour is to recognise it. We believe in continuous improvement in all areas including compliance, and we would like to encourage you to help us improve. ALTANA encourages its directors, officers, employees and intermediaries to promptly report suspected or actual occurrences of unlawful behaviour or other Breach (as defined below), either through one of the established channels, in particular to local management and, where applicable, via a local works councils, or through the ALTANA Whistleblowing System.

The purpose of this policy is to set out the internal procedures to guarantee confidentiality and non-retaliation for whistleblowers.

4. Mandatory Law

Mandatory local laws shall remain unaffected by this policy. To the extent local mandatory laws conflict with this policy, mandatory law shall prevail.

5. ALTANA Whistleblowing System

5.1 Confidentiality

ALTANA AG shall ensure that the identity of a person (or other information from which the identity of the person can be directly or indirectly deduced) making a report within the ALTANA Whistleblowing System is kept confidential. The identity of a person making a report may only be disclosed to the ALTANA staff specified below in section 5.5 below as the persons competent to receive or to follow up on such reports without the explicit consent of the person making the report, except

Whistleblowing Policy / CCO-001

Page

4/8

where disclosure is legally mandatory. The protection granted under this policy shall be subject to the condition that

- the reporting person had reasonable grounds to believe that the information reported was true at the time of reporting; and
- the information reported concerns a type of Breach which is generally reportable within the ALTANA Whistleblowing System according to section 5.3 below.

5.2 Non-Retaliation

Each director, officer or employee of ALTANA Group shall not retaliate against a person that has made a report within the ALTANA Whistleblowing System, and ALTANA AG shall ensure such non-retaliation. Retaliation in this sense is any direct or indirect act or omission which occurs in a work-related context, is prompted by the report and which causes or may cause unjustified detriment to the reporting person. The protection granted under this policy shall be subject to the condition that

- the reporting person had reasonable grounds to believe that the information reported was true at the time of reporting; and
- the information reported concerns a type of Breach generally reportable within the ALTANA Whistleblowing System according to section 5.3 below.

This protection shall equally extend to: facilitators; third persons connected to the reporting person who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting person; or legal entities that the reporting person owns, works for or is otherwise connected to with a work-related context.

Retaliation in this sense will be viewed as a serious disciplinary offense and will result in serious repercussions up to dismissal.

Anyone who has reason to believe to have suffered retaliation in contravention of this section 5.2 should complain to the member of the management board of ALTANA AG that is responsible for compliance ("**Compliance Board Member**").¹

5.3 Reportable Breaches

The ALTANA Whistleblowing System is available to any addressee of the policy for reporting any act or omission, whether actual or potential, that has occurred or is very likely to occur in ALTANA Group, including reasonable suspicion,

- that is illegal under applicable law or
- in breach of ALTANA AG's Code Of Conduct or any other ALTANA AG corporate policy

as well as any attempt to conceal such an act or omission ("**Breach**").

¹ Compare the responsibilities of the individual members of the management board on the intranet at <https://www.altana.intranet/en/company/management-board.html>

Whistleblowing Policy / CCO-001

Page

5/8

The ALTANA Whistleblowing System is open to, and this policy is addressed to,

- each director, officer or employee of ALTANA Group,
- any person working under the supervision and direction of a contractor, subcontractor or supplier of an ALTANA Group company; or
- any other person,

who has acquired information on a Breach in a work-related context (including any work-related relationship that has yet to begin or has ended).

5.4 Acting In Reasonable Belief

Anyone making a report regarding a Breach must have reasonable grounds to believe that the information reported was true at the time of reporting. Allegations that are known to be wrong would be in contravention of the ALTANA values appreciation and trust. In addition, ALTANA AG is conscious of the fact that persons against whom a Breach is alleged also require certain protection. Reporting knowingly false information will therefore be viewed as a serious disciplinary offence, will not enjoy the confidentiality and non-retaliation protections and will result in serious repercussions up to dismissal.

5.5 Process For Making And Dealing With a Report

5.5.1. Channels For Secure Reporting

The whistleblowing system defined in this policy ("**ALTANA Whistleblowing System**") offers various channels for making a report on a Breach either in writing via a secure web portal or orally by telephone (or by means of a physical meeting, if specifically requested). The system relies on an external service provider to ensure both greater accessibility, for example in terms of languages spoken and operating hours, and greater confidentiality. A link to the reporting channels can be found at ALTANA's Compliance pages on the intranet² and on the internet³.

5.5.2. Follow-Up On Reports

After a report has been made, the external service provider shall provide a written statement of the report to ALTANA AG's Chief Compliance Officer.

The Chief Compliance Officer shall acknowledge receipt of a report to the person making it within seven days of receipt, provided that the person making the report has given adequate contact information.

The Chief Compliance Officer shall inform the following persons of the report: the member(s) of the compliance committee that is/are responsible for the category or

² <https://www.altana.intranet/en/company/compliance/reporting-compliance-infringements.html>

³ <https://www.altana.com/company/corporate-guidelines/-/compliance-altana-ag.html>

Whistleblowing Policy / CCO-001

Page

6/8

categories of Breach(es) reported,⁴ the Head of Internal Audit of ALTANA AG and the Compliance Board Member.

The reported Breach(es) shall then be investigated under the supervision of the Chief Compliance Officer.

The identity of the person making the report shall only be disclosed to the Chief Compliance Officer, the member(s) of the compliance committee that is/are responsible for the category or categories of Breach(es) reported, the Head of Internal Audit, the Compliance Board Member and any person to whom the Chief Compliance Officer may delegate the investigation of the Breach(es).

In the event a report suggests that the Chief Compliance Officer is connected to the information reported, the written statement of the report shall be provided to, and the following process shall be supervised by, the Compliance Board Member. In case a report suggests that the Compliance Board Member or another member of the management board is connected to the information reported, the written statement of the report shall be provided to, and the following process shall be supervised by, the chairman of the audit committee of the supervisory board of ALTANA AG.

5.5.3. Feedback To Whistleblower Following Report

The Chief Compliance Officer shall provide feedback as to the results of the investigation, and on the progress of the investigation on a periodic basis where appropriate, to the person making the report within a reasonable timeframe not exceeding three months from the acknowledgement of receipt, provided that the person making the report has given adequate contact information.

5.5.4. Documentation Of Reports

Any report made shall be documented by the Chief Compliance Officer by keeping the written statement received from the external service provider as well as adequate documentation of the investigation following the report and any communication with the reporting person. Documentation shall maintain confidentiality as per section 5.1 above. Documentation shall not be kept longer than required under applicable law.

6. Communication, Training

The Chief Compliance Officer as the person responsible for the implementation of this policy shall ensure adequate communication of this policy to its addressees, in particular to all directors, officers and employees of ALTANA Group. Adequate communication shall comprise guidance as to how to use the channels for secure reporting in the ALTANA Whistleblowing System. Adequate communication shall elaborate on the whistleblower protection under this policy and the conditions for

⁴ More information on the compliance committee can be found on the intranet at <https://www.altana.intranet/en/company/compliance.html>

Whistleblowing Policy / CCO-001

Page

7/8

such protection. Communication shall at a minimum be in Chinese (Mandarin), English and German.

Training is not considered necessary to achieve the purpose of this policy.

7. Responsibility For This Policy, Regular Review

This Policy is relevant for all employees of ALTANA Group.

The Chief Compliance Officer of ALTANA AG is responsible for this policy including its implementation.

This responsibility shall include regular review and, when required, revision of this policy as well as constant monitoring of its implementation status and, when required, additional implementation measures. The Chief Compliance Officer shall review this policy at a minimum every three years. The next regular review date is 2024.

8. Auditing

Internal audits shall, from time to time and at random, comprise an audit of the compliance with this policy, in particular the accessibility of the channels for secure reporting, preservation of confidentiality and guarantee of non-retaliation.

Whistleblowing Policy / CCO-001

Page

8/8

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