

Policy

Regarding the Whistleblowing Process at Rentschler Biopharma

Preamble

Rentschler's compliance concept serves to prevent economic crimes as well as to safeguard that Rentschler Biopharma SE, its associated entities (hereinafter jointly referred to as "**Rentschler**") as well as their employees act in accordance with the law.

As a key element of our early warning system the whistleblowing process that was implemented is a simple and easily accessible means for reporting potential breaches or risks of the scope of application of this policy.

Early reporting will allow us to identify potential breaches or risks early on and to initiate appropriate remedial or preventive actions, if and to the extent necessary.

1. Scope of Application

This policy applies to all whistleblower reports received via one of the reporting channels listed under para 2 below that regard the following:

- a) Reasonable suspicions or knowledge of actual or potential breaches of internal Rentschler policies or applicable law (with the exception of data privacy regulations) by Rentschler or Rentschler employees as well as
- b) actual or potential breaches of human-rights related or environment-related duties and obligations pursuant to the German Supply Chain Act (LkSG) caused by Rentschler's or a direct or indirect Rentschler supplier's commercial actions or threatening risks of such a breach. Protected legal positions according to the LkSG are in particular the following:
 - Prohibition of Child Labor
 - Prohibition of Forced Labor
 - Prohibition of slavery and similar practices (Modern Slavery)
 - Occupational Health & Safety
 - Prohibition to disregard the Freedom of Association
 - Prohibition of Unequal Treatment in Employment
 - Prohibition of refusing adequate wages/minimum wages
 - The prohibition of causing harmful soil contamination, water pollution, air pollution, harmful noise emissions or excessive water consumption (Pollution & Water Stewardship) suitable of considerably damaging the natural bases for conservation and production of food, to deny one or more persons access to safe and clean drinking water, to impede or destroy one or more persons access to sanitary facilities or to damage the health of one or more persons.

- The prohibition of illegal eviction from and unlawful dispossession of land, forests and waters (Property Rights).
- The prohibition of hiring or using private or public Security Forces for protection of a corporate project, if due to lack of instruction or control by the company the Security Forces during their service disregard the prohibition of torture and cruel, inhuman or demeaning treatment, injure life or limb or violate the freedom of association and/or freedom of coalition.

The whistleblowing process cannot be used for other complaints or reports. Regarding such matters please directly address your competent Rentschler contact person.

Please address complaints and reports to Rentschler regarding data privacy exclusively to Rentschler's data protection officer datenschutzbeauftragter@rentschler-biopharma.com.

Any report has to be based on solid reasons and information. In case of reporting deliberately wrong information or otherwise illegally abusing the whistleblowing process Rentschler reserves the right to initiate adequate steps in accordance with the applicable legislation.

2. Whistleblowing Channels

Whistleblowing reports can be made to Rentschler's internal whistleblowing office via the following reporting channels:

- Our electronic whistleblowing system accessible externally on the internet on <https://www.rentschler-biopharma.com/de-de/metaseiten/speak-up-line> or Rentschler's intranet. It is available in German and English.
- In addition, Rentschler employees can contact the internal compliance department contacts at any time via email, phone or face-to-face. Contact data of the compliance department contacts are published on the intranet.

Whistleblowing can be done either anonymously or non-anonymously.

3. Whistleblowing Contents

For processing a whistleblowing report merely an adequate description of the facts and circumstances is required. If possible, the report should contain the following information, in order to allow effective processing:

- What has happened? (Description of the incident / matter at hand)
- What persons are or were affected by the incident or involved in the incident?
- When did the incident happen? (Start and duration of the incident)
- Who (potentially) caused the incident?
- Are/were there any witnesses or other evidence?
- How and when was knowledge gained about the incident?
- Has anybody been notified about the incident?

If possible, existing evidence (such as documents, photographs, etc.) should be attached to the report. The electronic whistleblowing system offers the possibility to upload the corresponding files.

4. Process

4.1 Receipt of a report

Upon receipt of a whistleblowing report according to para 1, the receipt will be documented by the persons in charge in the whistleblowing office and the reporting person will receive an acknowledgment of receipt at the latest after seven days.

4.2 First verification of the report

The persons in charge in the whistleblowing office will first verify whether the report falls in the scope of application of the whistleblowing system according to para 1, and whether it is not obviously unfounded. If necessary, further fact-finding by the whistleblowing office can be done for this purpose. In case that a report is rejected the reporting person will be notified about it including the corresponding reasons.

4.3 Processing of report and information

If a report is not rejected pursuant to para 4.2, the persons in charge at the whistleblowing office will investigate the reported case. To the extent necessary for processing the case, the whistleblowing office may involve further persons in the company to clarify the matter while maintaining the principles of confidentiality and data privacy. If necessary, the reporting person can also be asked for additional information. As a rule, the aim is to conclude the process within four weeks. However, the processing time of any individual case always depends on the scope and complexity of the required investigation and assessment of facts and circumstances. In case that the process takes longer, the reporting person will be adequately informed about the progress of the process in accordance with the legal requirements.

4.4 Conclusion

Once the reporting process is concluded, the reporting person will, to the extent required by law and legally possible, be notified about the conclusion of the procedure, about follow-up actions taken or intended and the reasons for them.

4.5 Implementation of remedial actions

If and insofar preventive or remedial actions become necessary and are decided based on the investigation results, these will be implemented by the respective departments concerned in consultation with the whistleblowing office. The department concerned will update the whistleblowing office continuously about the implementation progress.

5. Data Protection, Confidentiality

Reports in the context of the whistleblowing process are processed in accordance with the applicable laws and in strict compliance with confidentiality and observation of all applicable data privacy rules.

6. Protection of the Reporting Person

Rentschler will not tolerate any form of retaliation measures or discrimination against persons who make whistleblowing reports in good faith in the context of this policy.

7. Effectiveness Testing

Rentschler will test the effectiveness of the whistleblowing process whenever there is reason to do so, however at least annually.