

WHISTLEBLOWER POLICY OF IDT BIOLOGIKA GMBH

IDT Biologika GmbH
Am Pharmapark
06861 Dessau-Rosslau
Germany
Tel.: +49 (0)34901 885 0
www.idt-biologika.com

Editing status: June 2023

WHISTLEBLOWER POLICY OF IDT BIOLOGIKA GMBH

INTRODUCTION

IDT Biologika GmbH (hereinafter referred to as IDT) is committed to a corporate culture based on ethical behavior and good corporate governance. This policy implements the requirements of the EU Directive 2019/1937 (whistleblower directive) and of the German Whistleblower Protection Act.

The objective of the policy is to encourage IDT employees at the sites in Dessau and Rockville, USA and at Technik-Energie-Wasser Service GmbH (TEW), (hereinafter referred to as involved companies) to report unacceptable behavior within these companies in order to prevent damage to all companies involved. This opportunity is also available to IDT's clients, suppliers and other business partners.

Any suspicious misconduct should be reported as soon as possible. The objective of this policy is to detect criminal acts within the companies involved that might otherwise remain hidden. Anonymity ensures that employees are not threatened with negative consequences for their employment as a result of giving such an information.

1 - WHAT IS A WHISTLEBLOWER?

A whistleblower is someone who, by making a report, helps to identify misconduct or risks relating to the business activities of the companies involved and to prevent them in the future. This includes all illegal, abusive and criminal activities and any violation of legal obligations.

2 - INFORMATION, PROTECTION AND SUPPORT FOR THE WHISTLEBLOWER

The involved companies want to encourage openness and support whistleblowers in reporting incidents they consider questionable, even if they later turn out to be unsubstantiated.

Whistleblowers should not have to fear any disadvantages because they have reported such incidents. Anyone who believes they have been discriminated against should inform the Compliance Officer immediately. If this does not resolve the matter, a formal complaint must be filed with the management.

Whistleblowers must not be threatened or retaliated against in any way. Anyone involved in such conduct will be subject to measures under the labor law. In certain cases, whistleblowers also have the right to sue for damages in an employment tribunal. Conversely, if the corporation discovers that a whistleblower has deliberately made false accusations, e.g. in order to gain personal advantages, he or she must also reckon with consequences under labor law.

For a better understanding of the whistleblower system, regular communication takes place to all employees on the content and process of this reporting system. This for instance takes place via:

- the intranet
- the company's website
- in-house events
- particular compliance training
- the onboarding of new employees

This is intended to ensure the system is not misused for "denunciation" and that everyone finds access to the system and understands how easy it is to use. Special attention should be paid to managers so that they communicate to their employees in a uniform language and make clear that they support the introduction of the whistleblower system. The possibility of anonymous whistleblowing should always be emphasized.

3 - HOW DOES THE WHISTLEBLOWER SYSTEM WORK IN DETAIL?

According to the German Whistleblower Protection Act, there are two mandatory reporting channels, an internal reporting channel (§12) within the organisation, e.g. in the form of an electronic whistleblower system, and an external reporting office (§§ 19–4), which is established at the Federal Office of Justice (Bfj).

The IDT has decided in favour of an electronic whistleblowing system and has contracted with the company LegalTegrity to set up a web solution and a telephone hotline, where every employee and also business partners (clients, service providers, suppliers, etc.) can report company-related legal violations openly by name but anonymously also.

The standard process for an incoming report is as follows:

- 3.1 The IDT Compliance Officer and, in the event of a deputy, the head of the Legal Department or an employee appointed by him or her (hereinafter referred to as investigator) are responsible for processing all incoming reports.
- 3.2 The whistleblower perceives something that seems worth communicating.

This notification may relate, for example, to the following matters:

- Bribery and corruption
- Violations of antitrust laws
- Money laundering
- Insider trading
- Violations of financial sanctions
- Fraud
- Misuse of confidential client and company data
- Unethical or unprofessional business conduct
- Harassment
- Sexual misconduct
- Violations of IDT's Corporate Code
- Noncompliance with corporate policies and procedures
- Violations of locally applicable laws and regulations
- Other unlawful or inappropriate practices or conduct

- 3.3 LegalTegrity's whistleblower system can be reached by phone as follows:

PHONE: 069 - 9999 8838

If the whistleblower decides to submit his/her report in written

form as an e-mail instead of by telephone, he/she uses the link: [LegalTegrity](#) and communicates his/her observations via the access to the whistleblower platform.

- 3.4 The investigator will document the reported information in the whistleblower system, stating the date of the report, the type and circumstances of the reported rule violation and, if applicable, the name(s) of the person(s) responsible for the alleged infringement. If a contact address is provided by the whistleblower, the whistleblower will receive a confirmation of receipt with in 7 days. Otherwise, the confirmation of receipt will be made in the LegalTegrity system itself. In addition, the investigator checks the notification for relevance within 7 days. If the information is relevant, the investigator categorizes the information (labor law, antitrust law, GMP, etc.).
- 3.5 Depending on the type of information, the investigator decides whether predefined contact persons from other departments should be involved for further clarification and evaluation. If this is appropriate, the investigator will share all information received with the department affected, without allowing any conclusions to be drawn about the person of the whistleblower from the information disclosed, and will ensure in the further course that a constant and targeted clarification of the information is provided within the deadlines set by the policy.
- 3.6 If information is received via the LegalTegrity system from the IDT site in Rockville, the standard process described here is the same, i.e. the investigator mentioned in Section 3.1 decides whether contacts from other departments in Dessau or Rockville are to be involved for further processing.
- 3.7 The investigator maintains an overview of deadlines, the status of communication and the status of internal investigations at all times and, if necessary, controls the dynamism. In the event that the investigator is the subject of a report, management will decide who will handle the report.
- 3.8 Whistleblowers and investigators can communicate via the LegalTegrity chat feature. The whistleblower can answer queries or further supplement the existing information, e.g. by uploading supporting documents, images, etc. The whistleblower is free at any time to remain anon-

ymous or to reveal his or her identity in the course of the investigation. With every report, all relevant information on the respective facts must be provided.

- 3.9 Information on which the investigator does not make a decision together with the department affected (e.g. due to the seriousness of the accusation or the expected publicity) is discussed with the management, and measures and (legal/factual) consequences are determined together with the management. This decision is also documented in the LegalTegrity system. The management, together with the department affected and the investigator, is then responsible for implementing the measures in a timely manner.
- 3.10 The whistleblower shall be informed by the investigator before the end of three months, taking into account data protection, confidentiality and other provisions, of the status of the investigation and the measures and consequences derived from it.
- 3.11 In the case of all legal violations, the investigator shall immediately initiate investigations and, if necessary, take all measures required to swiftly put a stop to any criminal conduct that has been detected.
For this purpose, the investigator will (if necessary, with the support of the department affected) provide each report received with a brief statement that clearly shows what investigative actions were initiated, whether the suspicion communicated in the report proved to be well-founded or unfounded, and what measures were decided upon and subsequently taken by whom to remedy the violation of the law. After completion, the officer shall prepare a short final report, which shall also be stored in the system and, if required, may also be viewed there by the respective management.
- 3.12 All persons involved in the internal investigation, decision-making and implementation are obliged to maintain confidentiality at all times and must jointly ensure that data protection aspects are observed. Furthermore, they consciously ensure that the identity of the whistleblower is not revealed without his or her explicit consent and that the whistleblower suffers no disadvantages whatsoever as a result of his or her report or participation in the internal investigation.
- 3.13 The process diagram attached in the annex provides a simplified illustration of the process described above.

3.14 The following corporate functions are direct contacts for the investigator in the classification and clarification of incoming reports:

- the respective management of the Operations, Commercial, Shared Services, Development and Quality departments
- the managers responsible for Human Resources, Legal & Compliance, Business Systems (IT) and Finance
- the management, also of the affiliated companies and subsidiaries
- the works council (and there: chairman)
- the Occupational Health and Safety Committee
- the data protection officer
- the information security officer

The above-mentioned persons may be involved in clarification and communication with the whistleblower at the request of the investigator handling the report. They are obligated to confidentiality and cooperation. They shall also ensure that any information received by them directly, either verbally or in writing, is immediately forwarded by them to the Compliance Officer together with all available information and documents.

- 3.15 The works council does not receive access to the cases and data stored in the whistleblower system. Rather, in analogy to the management, it is informed in advance of current and completed cases by the Compliance Officer in a written report at regular intervals, but no longer than every 6 months. The works council shall ensure that relevant information received verbally or in writing is either reported by the works council to the Compliance Officer in the whistleblowing system or that the works council supports the whistleblower in doing so himself/herself.
- 3.16 The Compliance Officer shall consult the data protection officer and the information security officer once a year. In addition, they must be involved in the event of significant changes to the system or process, as well as in all issues relating to data protection or IT security that arise acutely in the internal investigation process.

4 - INFORMATION WITHIN THE COMPANIES INVOLVED

Information from IDT Biologika GmbH (Dessau) as well as TEW Technik-Energie-Wasser-Servicegesellschaft mbH and IDT Biologika Corporation (Rockville), i.e. the involved companies, will be received via the whistleblower system and processed and documented according to the predefined process under Section 3.

The management of the three involved companies ensures that the whistleblower system is adequately

- presented
- implemented
- and made known to not only the employees but also to clients and suppliers, e.g. by giving related information on the website.

Communication, implementation and documentation in the processing of information is carried out exclusively via the whistleblowing system under the direction of the Compliance Officer.

If information is received outside the digital whistleblowing system, particularly at TEW Technik-Energie-Wasser-Servicegesellschaft mbH and IDT Biologika Corporation (Rockville), both companies ensure that the Compliance Officer is directly involved and informed.

5 - INVOLVEMENT OF AND REPORTING TO THE MANAGEMENT

In principle, the management of the three involved companies proactively supports the entire process of introducing a whistleblowing system, not only during the implementation phase but also on an ongoing basis beyond that. It is committed to creating a “speak-up” culture in the respective company and ensures that sufficient time, personnel and monetary resources are available for following up on relevant reports.

Corresponding communication measures of the three involved companies will be determined at regular intervals together with the Compliance Officer and the Communications department. The Compliance Officer will inform the respective management at regular intervals, but at least once per quarter, about all pending cases (number, category, duration of processing, issues to be resolved) and, where necessary, discuss and decide on further measures and consequences with the management.

In addition, each of the three involved companies ensures that in-house contact persons from the departments help clarify the facts in the event of queries and internal investigations.

In addition, expenses for the system, in-house resources and the possible use of external lawyers to clarify and process information are included in the company's annual budget.

ANNEX: Process diagram

