

dss+ Ethics Concern Reporting and Non-Retaliation Policy

Global Policy | V1.00

dss+

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1. Purpose

To actively demonstrate our core values, dss+ strives to uphold high levels of transparency, accountability and business ethics, in order to reduce risks at an early stage and maintain trust in our business operations. To achieve this, we encourage our employees, vendors, contractors, clients and business partners to raise their legitimate concerns regarding unethical practices, misconduct or wrongdoing through an Ethics Reporting mechanism that protects them from reprisal, and ensures compliance with our confidentiality obligations.

The purpose of this ethics reporting and non-retaliation policy is to (i) assist individuals who believe they have discovered misconduct, unethical situations or wrongdoing, to report it in a confidential manner and without fear or reprisal, (ii) reaffirm our commitment to comply with whistleblowing laws, (iii) support a "speak up" culture within our organization by setting out reasonable standards to manage our mechanisms for reporting and investigating reports and (iv) ensure effective protection from possible negative consequences against reporting party.

2. Ethics Concern Reporting

a. Who can report a concern?

Any individual has the right to use the ethics reporting service. This policy applies to, and provides protection from retaliation for, any person reporting any activity they reasonably believe to be wrongful or unlawful, who is or has been, without limitation, any of the following with respect to dss+:

- The employees, ICDRs, self-employed, volunteers, trainees, directors, officers, non-executive members and shareholders;
- Those whose work-based relationship has yet to begin, such as through pre-contractual negotiations; or
- Third parties (e.g., clients, contractors, suppliers, or consultants including their employees), visitors, or facilitators that assist those who speak up (e.g., colleagues or relatives who could be affected by a disclosure).

b. Where does this Policy apply?

This policy is a global policy which is applicable in all jurisdictions in which dss+ is present or carries out its operations. You can report an ethics concern in relation to activities that have occurred in any jurisdiction.

c. What can you report?

You can use our ethics reporting service to alert us about any conduct or activity that has occurred in a work-related context that you reasonably believe is unethical or unlawful. This conduct or activity may be, without limitation:

- ✓ **Corruption and financial irregularities**, such as bribes, corruption, unfair competition, money laundering, fraud, conflict of interest, improper or misleading accounting or financial reporting practices
- ✓ **Health and safety violations**, such as workplace health and safety, serious discrimination and harassment, violence
- ✓ **Privacy violations**, such as improper use of personal data, breach of data protection and IT security laws
- ✓ **Unethical Breaches**, such as illegal activity in breach of law, regulation or industry norms related to our operations and activities, or any breach of our code of conduct or policies

Employees are asked to contact their supervisor or manager for issues relating to personal work-related grievances or dissatisfaction that cannot be investigated in the scope of ethics concerns. The Ethics Concern Reporting tool should not be used for behaviour that affects the reporting person personally, but does not implicate dss+ or its business operations, e.g., interpersonal conflict or a decision relating to employment or engagement, such as a transfer, promotion, or disciplinary action, etc.

d. When to report concerns?

Employees do not need to be able to prove their allegation nor have firm evidence in order to report an ethical concern. They must, however, act in good faith and have reasonable and honest belief that the conduct reported constitutes a wrongful or unlawful activity. Deliberate reporting of false, misleading, or malicious information is forbidden, and any abuse of the ethics reporting service is considered a serious disciplinary offence, which can also lead to legal consequences.

e. How to report a concern?

Employees can report their concerns via our online reporting channel. You can access our independent, anonymous, and secure Ethics Concern Reporting service administered by WhistleB, which is offered by our external service provider NAVEX. The service is available in multiple languages, 24 hours a day, 365 days a year, through an online reporting channel:



Online: Access via <https://report.whistleb.com/consultdss>

You enter manually the details of the report by responding to a series of questions (in your chosen language).

By using the reporting channel with our independent external service provider:

- i. you are contributing to an **earlier** and more **effective response** to the issue;
- ii. you can remain **anonymous** and your identity will not be disclosed, without your explicit consent, to anyone beyond the authorized staff members who receive and follow up on reports;

- iii. You are assured that **all reported matters will be investigated** professionally and treated consistently.

3. Investigation and Consequences

a. Who will be conducting the investigation?

Access to messages received through our ethics reporting channel is restricted to appointed individuals with the authority to handle ethics cases. Their actions are logged, and handling is confidential.

The dss+ ethics team consists of the Chief Human Resources Officer (CHRO) and Chief Legal and Risk Officer (CLRO). In case of conflict, our external provider may reach out to the non-conflicted person and to the Chief Executive Officer (CEO) and/or Chief Operating Officer (COO). Reports may only be disclosed to the ethics team.

When needed, the dss+ ethics team can include internal and/or external individuals or counsels who can add expertise in the subject-matter of the investigation, upon consent from the person reporting the concern in case his/her identity is disclosed. These experts can access relevant data and are also bound to confidentiality.

No one from the ethics team, or anyone taking part in the investigation process, will attempt to identify the individual reporting the concern. The ethics team can, when needed, submit follow-up questions via the channel for anonymous communication. A message will not be investigated by anyone who may be involved with or connected to the wrongdoing.

b. What will happen following the reported message?

Report details are reviewed by the ethics team and all cases are handled confidentially. The individual who reports a concern will receive an acknowledgment of receipt of the report within 7 days. The ethics team may refuse to investigate the reported misconduct if:

- ✗ The alleged conduct is not reportable conduct under this policy
- ✗ The message has not been made in good faith or is malicious
- ✗ There is insufficient information to allow for further investigation
- ✗ The subject of the message has already been solved

If the reported matters fall out of the scope of this policy, the ethics team should, if possible, provide the reporting person with appropriate instructions.

Investigations are conducted in a fair, objective, and independent manner. The specific steps, nature and timing of the investigation will vary based on the gravity of the allegations and the circumstances of the case. A response and follow-up shall be communicated to the individual reporting the concern as soon as practicable in compliance with applicable laws.

c. Confidentiality

The independent Ethics Concern Reporting channel is administrated by WhistleB. All messages received will be handled confidentially and encrypted. To ensure the anonymity of the person sending a message, WhistleB deletes all meta data, including IP addresses. The person sending the message also remains anonymous in the subsequent dialogue with responsible receivers of the report.

The matter and the identity of the individual and of any cooperating witnesses are kept as confidential as possible and will only be disclosed on a need- to- know basis or when otherwise required to be disclosed by applicable laws.

d. Outcome and consequences

If the reported wrongdoing or unlawful activity is confirmed by the investigation process, adequate disciplinary measures will be taken as a next step. Such measures can be imposed on the actual wrongdoer but also other individuals who knew or should have known of some aspect of wrongdoing or unlawful activity.

The disciplinary actions can include (i) verbal or written reminders of a dss+ policy, (ii) formal verbal or written warnings regarding behaviour, (iii) termination of employment, or (iv) referral to law enforcement in accordance with local laws.

4. Non-Retaliation and Privacy

a. Protection of individuals reporting

A person reporting genuine suspicion or concern of wrongdoing according to this policy will not be at risk of losing his/her job or suffering any form of professional or personal disadvantages as a result of his/her reporting. The outcome of the investigation and whether or not the reporting individual is mistaken has no impact on the protection that is granted to the individual, provided that he or she is acting in good faith.

Subject to considerations of the privacy of those against whom allegations have been made, and any other issues of confidentiality, the reporting individual will be kept informed of the outcomes of the investigation into the allegations.

In cases of alleged criminal offences, the non-anonymous reporting individual will be informed that his/her identity may need to be disclosed during judicial proceedings.

b. Processing of Personal Data

This Ethics Reporting service may collect personal data on the person specified in a message, the person submitting the message (if not sent anonymously) and any third person involved, in order to investigate facts on the declared misdeeds and inappropriate behaviour eligible under our code of conduct and core values. This processing is based on statutory obligations and the legitimate interest of dss+ to prevent reputational risks and to promote ethical business activity. The provided

description and facts under this processing are only reserved to the competent and authorised persons who handles this information confidentially. You may exercise your rights of access, of rectification and of opposition, as well as of limited processing of your personal data in accordance with the local data protection legislation. These rights are subject to any overriding safeguarding measures required to prevent the destruction of evidence or other obstructions to the processing and investigation of the case.

c. Deletion of data

Personal data included in the individuals' reporting messages and investigation documentation is deleted when the investigation is complete, unless personal data must be maintained according to other applicable laws. Permanent deletion is carried out 30 days after completion of the investigation. Investigation documentation and reporting individuals' messages that are archived will be anonymised under GDPR; they will not include personal data through which persons can be directly or indirectly identified.

d. Personal data controller

DSS Sustainable Solutions Switzerland SA (Chemin Jean-Baptiste Vandelle 3 A, 1290 Versoix, Switzerland), is responsible for the personal data processed within the Ethics Concern Reporting service.

e. Personal data processor

WhistleB Whistleblowing Centre Ab (World Trade Centre, Klarabergsviadukten 70, SE-107 24 Stockholm) is responsible for the reporting individual application, including processing of encrypted data, such as messages. Neither WhistleB nor any sub-suppliers can decrypt and read messages. As such, neither WhistleB nor its sub-processors have access to readable content.

5. About This Document

a. Document details

Version	1.00
Document Type	Global Policy
Status	Active
Date of entry into force	[1 June 2023]
Owner(s) (Function(s))	Human Resources, Legal
Approver(s)	CLRO, CHRO

Contact	Emma Cuttler CHRO Emma.cuttler@consultdss.com
Link/access	Accessible on the dss+ intranet and on the dss+ website at dss+ Ethics Concern Reporting and Non-Retaliation Policy
Confidentiality	Public and for internal & external use by dss+ workforce and/or business partners and contractors.

6. Review Process

Recommended review frequency	Annual
RACI allocation¹	Reviews are in principle conducted by the following persons and functions: R esponsible: CHRO A ccountable: CHRO C onsulted: CLRO I nformed: Regional HR and legal leaders

7. Material Revisions

Revised version	Reason for revision	Author(s)	Approver(s)	Approval date
n/a	n/a	n/a	n/a	n/a

1 Note: Stakeholders involved in the review process shall be categorized as follows: (i) Responsible: person(s) who performs the work in order to complete the activity/task/decision making process ; (ii) Accountable: person(s) who is accountable for the completion of the activity, typically one senior executive ; (iii) Consulted: person(s) who are the subject-matter experts (SMEs) and will provide the information to be considered for completion of the task ; (iv) Informed: person(s) who is updated on the progress, in particular functions/resources that are affected by the outcome of the task and need to be kept up to date.

2 Note: the purpose of this section is to keep record of material revisions (non-material revisions or updating of references are excluded).

About dss⁺

dss⁺ is a leading provider of operations management consulting services with a purpose of saving lives and creating a sustainable future. dss⁺ enables companies to build organisational and human capabilities, manage risk, improve operations, achieve sustainability goals and operate more responsibly.

By leveraging its DuPont heritage, deep industry and management expertise and diverse team, dss⁺ consultants are on the ground and in the boardroom helping clients work safer, smarter and with purpose.

Additional information is available at www.consultdss.com.

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twitter.com/consultdss 

[youtube.com/consultdss](https://www.youtube.com/consultdss) 

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