

# Questions & Answers about the Ombudsman Office and the Internet-based Whistleblower System at CosMed GmbH & Co. KG ("COSMED")

## I. General

### **What is an Ombudsman Office?**

COSMED has appointed an external lawyer as ombudswoman in the course of fighting violations of legal regulations and/or internal company compliance rules. The ombudswoman is available as a contact person to all whistleblowers who wish to provide confidential information about serious irregularities at COSMED.

### **Who can contact the Ombudsman Office?**

The ombudsman office is basically available as a contact person to anyone who can provide information about unlawful conduct. This can be employees, customers or other third parties. The ombudsman office accepts all reports about suspected violations that fall within the specified topic area.

### **What topics can I report?**

The topics which can be reported include in particular:

- Corruption, money laundering, bribery, terrorist financing, violations of export controls
- Anti-competitive behavior
- Violations of the Code of Conduct and other internal guidelines of COSMED (e.g. purchasing guidelines)
- Product safety
- Discrimination, bullying, fundamental rights
- Health, operational safety, occupational health and safety
- Human resources issues, including disregard of work instructions
- Data protection and information security violations
- Antitrust violations
- EU matters as defined in the EU Whistleblower Directive, 2019/1937.

The Whistleblower System is not intended for complaints related to operational business. Information reported via the whistleblower system that relates to matters outside the defined subject area will be forwarded to the relevant contact persons subject to the whistleblower's consent or the relevant contact persons will be named.

How can reports be submitted?

COSMED:

compliance@COSMED. com

Ombudsman Office / Ombudswoman:

Dr. Kathrin J. Niewiarra, Attorney-at-Law

Sybelstr. 7

D-10629 Berlin

Phone: +49 (0) 30 / 4036750-18

CosMed@compliance-aid.com

The notices can be submitted in German and English.

### **How is my anonymity ensured?**

As a lawyer, the ombudswoman is subject to the lawyer's duty of confidentiality. The contact as well as all information and reports are treated absolutely confidentially. This is secured by a separate data protection agreement with COSMED as the client.

Your identity will only be disclosed to COSMED with your express consent as the whistleblower. Should your information lead to an investigation by the criminal prosecution authorities, your anonymity is guaranteed by the lawyer's duty of confidentiality towards these institutions as well.

### **What happens to my information?**

The ombudswoman examines the incoming reports and undertakes an initial legal assessment. This is forwarded to Sandra Müller at COSMED for further examination of the facts of the case, provided the whistleblower has consented to the forwarding of the information. An absolute confidential treatment of the information is guaranteed. If the information can be substantiated, further measures will be initiated. If the information proves to be unfounded, the investigation will be terminated. In addition, all personal data will be deleted in accordance with data protection regulations.

### **Do I have to fear negative consequences if I file a report?**

If you make a report to the best of your knowledge and belief, you will not suffer any disadvantages within the company. However, if you deliberately make a false report or report in bad faith, or if you yourself have violated applicable rules of conduct, COSMED reserves the right to take legal action.

### **What if the content of the report subsequently turns out to be false?**

It is important that you believed or assumed that the content was true at the time of the report and that you did not make the report with abusive intent. If, after clarifying the facts, it turns out that the report was not justified, you will not have to fear any negative consequences.

### **What happens if I am involved in the violation myself?**

Even then, you are encouraged to report the facts in question. This will be considered appropriately, as far as legally possible, when investigating the facts and imposing any sanctions.

### **Do I, as the whistleblower, incur any costs as a result of using the ombuds service?**

There are no costs for the whistleblower.

### **Does my whistleblowing result in a client relationship with the ombudsman?**

No, there is no client-attorney relationship. The ombudswoman is and remains the representative of COSMED. However, the legal relationship between the ombudswoman and COSMED as the client has a "protective effect" in favor of the whistleblower. This means that the ombudswoman can informally advise the whistleblower in the practical questions of the individual case, but it is not possible for her to represent your legal interests as "your" lawyer.

## **II. Internet-based Whistleblower System**

### **How can I submit a whistleblower report via the whistleblower system?**

To submit a whistleblower report via the whistleblower system, go to the website [www.compliance-aid.com/cosmed](http://www.compliance-aid.com/cosmed).

Click on the "Submit a report" button starts the reporting process, which consists of four steps.

1. You will be asked to read an information text to protect your anonymity and to answer a security question. This security question serves to protect you from automated attacks.
2. On the following page you can report a concern, all further information is voluntary. You are free to send the report anonymously or including disclosing your identity. In addition, you can send a file with a maximum size of two megabytes as an attachment.
3. You can then set up your own protected mailbox using a user name and password of your choice, which you can use to answer questions, receive feedback and be informed about the progress of the whistleblowing process.
4. Additional attachments can also be submitted via this protected mailbox. Optionally, there is also the possibility to name personal and/or factual evidence.

### **What data is stored and in what form?**

If you submit a report via the whistleblower system, it will be secured on the server with technically individual encryption constellations regarding content and channel and can only be decrypted by the ombudswoman. Your IP address is used only for the moment of realization of the response to you and is immediately unavailable afterwards, because it is not logged in the application which is specially designed for anonymous reporting.

To make sure that already the access of the whistleblowing system cannot be traced, we recommend you to use the following link in a trusted environment, in a new browser window and using the so-called "private window" (Firefox) or "incognito window" (Chrome): [www.compliance-aid.com/cosmed](http://www.compliance-aid.com/cosmed).

No time or geo data or other meta data of the whistleblowers will be stored. Your login data, which you can create when setting up a mailbox, is encrypted using a hash code and cannot be viewed.

### **How is the operational security of the servers ensured?**

The operational security of the servers is ensured by IT service providers, whereby the whistleblower and processing areas on the servers are strictly separated, so that any unlawful amalgamation of the data can be ruled out.

### **How is data protection ensured?**

Data protection is ensured technically by encrypting the transmission of all data, by encrypting the report, which only the ombudswoman can then decrypt, and by storing the data in an external German data center.

Furthermore, it has been agreed with COSMED in favor of the whistleblowers that the ombudswoman cannot be released from the lawyer's duty of confidentiality imposed in favor of the whistleblowers without their consent.