

May 2023, version 1.0

Global Compliance Helpline Procedure (Whistleblower Policy)

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This Policy sets out the functioning of the Givaudan Compliance Helpline and the processing of personal data in relation thereto.

1. Scope and target audience

Policy title	Global Compliance Helpline Procedure (Whistleblower Policy)
Business unit / countries	Global
Target audience	All employees and contractors

- a. The Compliance Helpline is applicable to encourage employees of any Givaudan entity (together "Givaudan") to report instances of suspected or actual non-compliance.
- b. The types of suspected or actual non-compliance that may be reported can include the following topics:
 - Bribery and corruption including kickbacks
 - Competition law
 - Conflicts of interest
 - Environment, health and safety
 - Financial crime
 - Fraud, theft, misappropriation of assets
 - Employee relations, harassment and discrimination
 - Insider trading
 - Other breaches of the code of conduct
 - Product safety and quality issues
 - Protection of personal data
 - Regulatory and trade affairs
 - Any other topics that can be reported under relevant applicable local laws.

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2. Reporting procedure and identity of the reporter

- a. Any employee who suspects or has knowledge of any conduct that might involve reportable instance(s) of non-compliance is strongly encouraged to raise this with his or her local Compliance Officer or the Corporate Ethics and Compliance Officer.
- b. Employees who are hesitant to speak with our Compliance Officers are encouraged to use the Givaudan Compliance Helpline to raise any concerns. The Compliance Helpline is confidential and is available in multiple languages. The address of the website and the telephone number of the helpline are available on the Company's intranet on the homepage at "Compliance Helpline" or at "Our Company/Risk, Compliance/Ethics and Compliance/Ethics and Compliance Helpline". The toll free telephone numbers for each location can also be accessed from givaudan.com/helpline.
- c. An employee can choose to give his/her name or remain anonymous. Should an employee give his/her name, the report is treated confidentially and with the utmost care, and any personal data the employee gives will be processed solely for the purpose of completing the investigation process and to comply with our legal obligations.

3. Personal data collected

- a. For reports to the Compliance Helpline, only the following types of personal data are collected:
 - Identity, function and contact details of the reporting person
 - Identity, function and contact details of the person who is the subject of the report
 - Identity, function and contact details of the persons who will receive or work on the report
 - The reported facts
 - Any element collected in the verification of the reported facts
 - A report of the investigation
 - Results of the reporting
- b. The collected data is strictly limited to those areas that are within scope of the Compliance Helpline as per section 1 above.
- c. The treatment of the facts is based on data formulated in an objective manner and in direct relation to the scope of the Compliance Helpline and strictly necessary to verify the alleged facts. The description of the nature of the reported facts makes it clear that they are of an alleged nature.

4. Receivers of personal data

- a. The data controller is Givaudan International SA ("Givaudan"), unless applicable local law requires that the local Givaudan entity concerned be considered the data controller.

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- b. The operation of the Compliance Helpline is outsourced to a company specifically tasked with addressing these questions, namely EQS Group AG, Hardturmstrasse 118005 Zürich, Switzerland ("EQS" or "Helpline Operator"). Givaudan's contract with EQS includes provisions on the operation of the Compliance Helpline and the collection and processing of the relevant personal data.
- c. EQS will set up, maintain and make available the EQS Integrity Line and EQS Integrity Line Message Services for receipt of information from Givaudan employees (including acquisitions) who wish to report allegations of misconduct or wrongdoing concerning Company's business or operations by internet website ("Web reporting") or telephone ("Phone reporting").
 - a. **Web reporting whistleblowing channel:** The reporter can access the website givaudan.integrityline.com and choose country and language. To file and submit a report, the reporter has to fill out a questionnaire. The reporter can raise a concern anonymously or provide his/her contact details. In both cases, the reporter will be provided a "Secure Inbox" communication channel on the system for confidential follow up and feedback on the report.
 - b. **Phone reporting whistleblowing channel:** On dialling the Toll-free Compliance Helpline number(s) of the country where the concern is being reported and choosing the preferred language, the reporter can expect an integrated voice response logic guiding him/her through the reporting and case response process. The reporter must select options for filing a new case or listening to a Secure Inbox message of an existing case reporter earlier. To report a new case, the reporter may record his/her concern and press pound (#) to finish recording the message.
- d. An initial response to the Reporter acknowledging the receipt of case through the Compliance Helpline is sent within 7 days of receiving a case. On completion of the investigation, a case conclusion is also shared with the Reporter.
- e. Reports within the scope of the Compliance Helpline are transferred to Givaudan employees with a specific mandate to assess and address Compliance Helpline reports referred to as "Case Manager". Case Manager is the person/user who is able to work and read the cases. As part of the Case Manager role, there is/there are dedicated administrator/s who is/are able to create other users, including setting up permission rights. These may be any of the below mentioned roles:
 - The Corporate Ethics and Compliance Officer in Switzerland
 - The Corporate Ethics and Compliance Manager in Switzerland as back-up for the Corporate Ethics and Compliance Officer in Switzerland
 - Reports accusing the Corporate Ethics and Compliance Officer or the Corporate Ethics and Compliance Manager in Switzerland are immediately transferred to the Group Counsel in Switzerland

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The Corporate Ethics and Compliance Function can delegate cases further for investigation to any of the following:

- The Company Manager (Local Compliance Officer) for the country where accusation is made
- Reports accusing the Local Compliance Officer are delegated to other personnel considered suitable by the Corporate Ethics and Compliance office, for conducting the investigation.
- Subject matter experts /specialists within the organization
- External law firm or Investigation experts

The Company Manager (Local Compliance Officer) can further seek support from function experts within the location (local/regional) for assisting in conducting the investigation. The Company Manager needs to obtain an approval from the Corporate Ethics and Compliance office before delegating any part of the investigation process “Co-Investigator”).

- f. All persons receiving Compliance Helpline reports (Case Manager / Co-investigator) are required to act with increased confidentiality and adhere to data protection obligations.

5. International transfer of personal data outside of Switzerland and the European Union/European Economic Area

- a. Reports originating in countries outside of Switzerland, the European Union or the European Economic Area are collected within the EU. Depending on their content, the data may be transferred to the originating country and/or the country of the alleged perpetrator in case of sanctions.

In case of Russia and Turkey, consent shall be obtained from the reporters before transferring the data to the originating country.

- b. Reports originating within Switzerland, the European Union or the European Economic Area are collected within the EU. Without express consent of the impacted persons, no personal data that is collected through the Compliance Helpline will be transferred to a country outside of Switzerland, the European Union or the European Economic Area unless that country is officially acknowledged as having an equal level of data protection.

6. Retention period for personal data*

- a. For those reports that fall outside the scope of section 1 b), any personal data will be immediately discarded.
- b. If no sanctions or legal actions result from a case reported via the Compliance Helpline, personal data related to that case will be either purged no later than 5 years after verification of the closure of the case; unless an earlier deletion is required by local data protection laws.

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- c. If a sanction is imposed or legal action is commenced against the alleged perpetrator of a case, all personal data is conserved until such process has run its course or the applicable retention periods for the country have run out; whichever is longer.

* This clause shall be revisited every 3 years based on new legislations.

7. Safeguards

- a. Givaudan takes all necessary measures to keep personal data secure and confidential, both at the collection and during the period of processing or conservation.
- b. In particular, access to processing of the personal data on the Compliance Helpline is secured by individual username and password. Access rights are documented and checked for accuracy.
- c. The identity of a person who reported, if the person disclosed its name, is treated in a confidential manner by anonymising every case (to the extent possible) reported through the Helpline so that the reporting person does not suffer any retaliation.
- d. An express consent to disclose the name to the Case Manager is sought, in the interest of an efficient investigation process. Once the reporter consents to disclosing his/her name for the purpose of investigation, it is shared with Case Manager.

8. Information to potential users of the Compliance Helpline

All employees of Givaudan are regularly informed about the Compliance Helpline and encouraged to report actual or suspected misconduct. This information includes the scope of the Compliance Helpline in their geographic area, the fact that all employees are encouraged to report compliance concerns, but that the use of the Compliance Helpline is optional. Though the use of the Compliance Helpline is optional, it is encouraged that all concerns within the scope/sect. 1b) shall be reported. The information shall also specify the data processor and confirm that there is no retaliation for use of the Compliance Helpline based on a reasonable belief that the information is true at the time of reporting.

9. Misuse of the Compliance Helpline

- a. Retaliation against anyone will not be tolerated for reporting in cases of reasonable belief that the information is true.
- b. The misuse of the Compliance Helpline and any false reporting that is not based on a reasonable belief that the information is true may trigger disciplinary sanctions.
- c. Any employee who takes or attempts to take retaliatory measures against a colleague who reported a case or who reports facts regarding the reporting employee that he or she knows to be false shall be subject to disciplinary sanctions.

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This Procedure is owned by the Corporate Ethics and Compliance Officer. It is to be reviewed once every 5 years unless the owner considers an earlier review necessary.

The Procedure may be read in conjunction with any local policies / procedures on the topic, if applicable.

This Procedure becomes effective as per 24 May 2023.