



## 1- PURPOSE

Cooper Consumer Health (CCH) Group is committed to conducting its business with integrity, transparency, and in compliance with all applicable laws and regulations. This Policy provides a safe and confidential way for employees and partners to raise concerns about unethical, illegal, or non-compliant behaviour. Our goal is to promote a culture of openness and accountability across all CCH Group locations.

This Policy complements the CCH Group Code of Conduct and should be read together with it, as both documents reflect our commitment to ethical business practices. This Policy is annexed to the Internal Regulations of the entities where it applies.

### Important principles:

- Using the whistleblowing system is voluntary, except otherwise provided for by local legislation. You are under no obligation to report issues if you do not wish to, and choosing not to report will never result in any negative consequences for you.
- Whistleblowers acting in good faith and following the reporting process are legally protected as detailed below in Article 6.
- Reports made in bad faith or with the intention to harm others may lead to disciplinary action in accordance with the applicable Internal regulations and possible legal consequences, such as defamation action. Conversely, if you report in good faith—even if the facts turn out to be incorrect or no action is taken—you will not face any sanction or legal risk.

## 2- SCOPE

This policy applies to all employees, contractors, consultants, and third parties working with or for CCH Group entities worldwide, whether inside European Union or outside.

## 3- WHAT CAN BE REPORTED

You are encouraged to report, in good faith, any concerns related to:

- **Breaches (violations) of laws or regulations**

*Example: Paying a supplier without proper invoices, or failing to comply with safety standards required by law.*

- **Violations of CCH Group's Code of Conduct or internal policies**

*Example: Accepting gifts or hospitality from a supplier that do not comply with the Company rules, or using company resources for personal benefit.*

- **Fraud, corruption, bribery**

*Example: Offering money or benefits to a public official to speed up a permit, or falsifying expense reports.*

- **Health and safety risks**

*Example: Not reporting a broken machine that could injure someone, or ignoring protective equipment rules in a factory.*

- **Data protection breaches (violations)**

*Example: Sharing employees' personal data with an external party without authorization, or leaving confidential documents in public areas.*

- **Breaches (violations) of EU legislation**

*Applicable for EU entities in the following areas: Public procurement, financial services, product safety, transport safety, environmental protection, public health, consumer protection, data protection, EU financial interests, internal market rules.*

- **Harassment or discrimination in the workplace**

- **Any other serious misconduct or irregularity**

*Example: Deliberate destruction of company records, or misuse of company funds.*

When you report something, make sure you have a genuine reason and are acting in good faith – In a spirit of fairness, and not with a view to causing harm or settling personal matters.

## 4- REPORTING CHANNELS

You are encouraged to report your concerns internally. For doing so, you should follow a two-step approach:

- **First step:** Raise the concern whenever possible with your line manager or supervisor, HR BP or the Harassment referent where it exists.
- **Second step:** If this is not possible or appropriate, use the dedicated [CCH Integrity Line platform](#).

This platform ensures:

- Secure and confidential reporting
- The option to file a written or verbal report
- Anonymous reporting option (in the countries where legally permitted).

This mechanism is without prejudice to any external channel that may be available locally.

## 5- CONFIDENTIALITY

Your identity and the information you provide will be treated with the strictest confidentiality. Access to your report will be limited to authorized persons involved in handling the case. We will never share your identity without your explicit consent, except where required by law. All data will be processed in compliance with GDPR and local data protection regulations.

## 6- PROTECTION AGAINST RETALIATION

Under the EU Whistleblower Directive (2019/1937), whistleblowers acting in good faith and following the reporting process are legally protected.

This means:

- A whistleblower cannot be sanctioned, dismissed, or discriminated against for making a report.
- If any adverse action occurs after the report, the burden of proof lies with the employer to show it is unrelated to the alert.

Even in countries where whistleblower protection laws are limited, CCH Group guarantees internal protection against retaliation for individuals who report concerns in good faith. Retaliation includes, but is not limited to, dismissal, demotion, harassment, or discrimination.

## 7- INVESTIGATION PROCESS

In line with the EU Directive, the investigation process within any entities of the CCH Group will follow these principles:

- **Receipt of the report:** A specific person belonging the Group Legal department will receive the report.
- **Acknowledgement:** The whistleblower will receive confirmation of their report within 7 days.
- **Investigation:** A fair and impartial investigation will be launched. Independent investigators may be appointed.
- **Feedback:** Within 3 months of the report, the whistleblower will receive information on the outcome or progress. If more time is needed, the whistleblower will be informed of the reasons and the expected timeline.
- **Rights:** The whistleblower will have the opportunity to provide additional information and, where appropriate, to comment on findings before closure.
- **Data handling:** All personal data will be securely stored, archived once the case is closed and further, deleted in compliance with GDPR.

Further details are provided in the Investigation procedure.

## 8- RESPONSIBILITIES

We all have a role to play:

- **Employees:** Report concerns honestly and in good faith.
- **Managers:** Support employees who raise concerns and ensure they are protected from retaliation.
- **Compliance Officer:** Ensure proper handling, investigation, and follow-up of reports.

## 9- LEGAL FRAMEWORK

CCH Group complies with all applicable whistleblowing laws in the jurisdictions where it operates.

## 10- CONTACT INFORMATION

For questions or assistance, please contact the Compliance Officer or submit a report via the dedicated [CCH Integrity Line platform](#).

