

Local France Whistleblower Policy

1. Purpose

As reflected in the Global Code of Conduct and through Cochlear's global HEAR behaviours, Cochlear is committed to creating and maintaining a lawful, ethical and responsible working environment that promotes good corporate governance. One of the global HEAR behaviours is "I raise difficult and important issues" and Cochlear takes any instances of conduct reported under this Local France Whistleblower Policy ("**Policy**") seriously.

If you work on behalf of Cochlear France SAS (registered with the Toulouse trade and companies register under number 479 373 151), an affiliate of the Cochlear Group, and are considered a "French Eligible Person" as described below, you may choose to report a "French Reportable Conduct" as defined below through this channel. This channel (referred to herein as the "**Local France Whistleblower Service**") has been established as part of Cochlear's obligations under the EU Directive 2019/1937 on the protection of persons who report breaches of Union law and under the French law n°2016-1691 of 9 December 2016 on the transparency, the fight against corruption and the modernization of economic life as modified by the law n°2022-401 of 21 March 2022 aiming at the protection of the whistleblower. The purpose of this Policy is to empower French Eligible Persons to report confidentially, and anonymously if they wish, any suspected or actual French Reportable Conduct without fear of reprisal, victimisation or disadvantage.

2. Policy

2.1 WHO CAN REPORT

Under French law, only certain categories of people that have a work-based/professional relationship with Cochlear France SAS ("**the Company**" or "**Cochlear**"), are permitted to file a report through the Local France Whistleblower Service, namely:

- employees and former employees, where the information was obtained in the course of that relationship, and persons who have applied for employment with the Company, where the information was obtained in the course of that application;
- external and occasional collaborators (e.g. trainees or interns);

- co-contractors of the Company, their subcontractors or, in the case of legal persons, members of the administrative, management or supervisory body of such co-contractors and subcontractors, as well as their staff;
- members of the Company's administrative, management or supervisory bodies; and
- shareholders, partners and holders of voting rights in the general meeting of the Company.

Those people are considered **French Eligible Persons** if they report or disclose, without direct financial compensation and in good faith, a French Reportable Conduct (see below section 2.2).

Upon receipt of the report, unless the report has been made anonymously, the Company will check that you qualify as a French Eligible Person. To this end, you may be asked to provide additional information. Where applicable, you will be informed of the reasons why the Company considers that you are not a French Eligible Person under this Policy. In such a case, you are instead referred to the [Cochlear Whistleblower Service](#) and other ways to report as stipulated under [Cochlear's Whistleblower Protection Policy](#).

2.2 WHAT TO REPORT

The **French Reportable Conducts** that are permitted to be reported through the Local France Whistleblower Service, in accordance with French law, are violations involving Cochlear, that you have received information about during your time at Cochlear, which constitute:

- a criminal offense;
- an infringement or an attempt to conceal an infringement of any international commitment duly ratified or approved by France;
- an infringement of any unilateral act enacted by an international organisation adopted on the basis of an international commitment duly ratified or approved by France;
- a violation of laws, regulations or European law; or
- a threat or damage to the public interest.

If you did not obtain the information about the French Reportable Conduct in the course of your professional activities, you must have personally become aware of it.

The following areas are excluded from the material scope. Reports that fall within these areas are not covered under French law:

- national defence secrecy;
- medical secrecy; and
- the secrecy of judicial deliberations, the secrecy of judicial inquiries or investigations, or lawyer-client privilege.

Other matters that you may wish to report on that do not fall under any of the categories above or under the EU Directive, may be reported through Cochlear's other sources- see further under Cochlear's Whistleblower Protection Policy. Cochlear's no retaliation policy and any other protection provided under Cochlear's Whistleblower Protection Policy will apply in these cases under the requirements named in the Whistleblower Protection Policy but not the protective measures under the EU Directive or the national implementation laws.

2.3 HOW TO REPORT

French Reportable Concerns can be reported through the Local France Whistleblower Service.

To report through the Local France Whistleblower Service, you need to go [here](#) and follow the instructions provided there. Please note that you are able to report in writing, verbally by phone or request to report through a physical meeting, as further described therein.

You report will be investigated by a separate local investigation group, comprised of individuals with sufficient competence, authority and means to carry out the investigation. These individuals, by virtue of their position, will be able to carry out their duties in an impartial and independent manner.

(a) Confidential Reporting

Cochlear strongly encourages you to identify yourself when reporting a matter to allow a better management of the report if further information would be necessary for the investigation.

During all steps of the process, confidentiality will be maintained in respect of the subject matter of any report as well as your identity and that of the person(s) referred to in your report(s). Access to this information will be strictly limited to the individuals designated to receive and handle reports. Any French Reportable Conduct will be treated confidentially and your identity will not be revealed without your consent. As an exception, your identity may be communicated to the judicial authority if the persons responsible for collecting or processing the reports are required to report the facts to the judicial authority. You would be informed if this were to be the case, unless such information would jeopardise the judicial proceedings. The identity of any person(s) referred to in your report will only be disclosed to the judicial authorities after investigation and if the report appears to be well-founded.

If necessary, however, you may report a matter anonymously when reporting through the Local France Whistleblower Service. In this case, the report will be dealt with the same way as the non-anonymous reports, to the extent possible.

(b) What investigation routines apply?

If you report a concern internally through the Local France Whistleblower Service, you will:

- (i) receive a confirmation, in writing, of the report within 7 working days of receipt of the report; and
- (ii) be provided feedback, in writing, on the investigation and on what measures have been envisaged or taken to assess the accuracy of the allegations and, where relevant, to remedy the subject matter of the report, as well as the reasons for such measures within a reasonable timeframe and, in any event, no later than 3 months from when Cochlear acknowledges receipt of the report. If you did not receive confirmation of the report, feedback will be provided to you, in any case, within 3 months from the expiry of a period of 7 working days following the report.

The Company will close the report if the allegations are inaccurate or unfounded, or if the report has become irrelevant. You will then be informed in writing of the closure of the file. In the context of the reporting process, you may communicate any element, whatever its form or medium, which supports the report of facts which you have made. In order to assess the accuracy of the allegations made, you may be asked for any additional information. Your report will be investigated by a separate local investigation group, consisting of appropriate team members as necessary to conduct the investigation. Your report will be communicated without delay to the local investigation group. As necessary, other people may be required to be involved in order for Cochlear to be able to carry out the investigation in a correct manner,

with full observance of the confidentiality requirements under applicable laws. Depending on the subject matter, Cochlear may also decide to involve external third parties, such as external auditors or legal advisors, to assist in the investigation.

(c) How to report elsewhere

We encourage you to raise a concern internally first, either through the Local France Whistleblower Service or in accordance with one of the options set out under Cochlear's Whistleblower Protection Policy.

If you work in France and you still wish to report elsewhere, you may, under certain circumstances and as allowed for under the EU Directive and French law, report externally to a French authority or to an appropriate EU institution.

Details of the external reporting channels relevant to you are available [here](#).

2.4 HANDLING OF PERSONAL DATA WHEN USING COCHLEAR'S LOCAL FRANCE WHISTLEBLOWER SERVICE

When you submit a whistleblower report within the scope of the Local France Whistleblower Service as set out above, Cochlear France SAS (hereinafter "**Cochlear**", "**we**", "**us**" or "**our**") may receive and process personal data about you in the capacity as a whistleblower unless you report the matter anonymously as well as personal data about the alleged wrongdoer included in the whistleblower report in order to handle the report and carry out an investigation. Cochlear will be the responsible data controller for the personal data processed for the purpose of the Local France Whistleblower Service.

This section sets forth Cochlear's obligations and responsibilities as well as your rights when we are processing personal data about you for the purpose of Cochlear's Local France Whistleblower Service in accordance with applicable data protection laws, including the General Data Protection Regulation (2016/679) (the "**GDPR**").

(a) Legal grounds and purpose for processing your personal data:

Personal data in a whistleblower matter will need to be received, registered, disclosed and otherwise processed within the framework of Cochlear's Local France Whistleblower Service. Cochlear will need to process the personal data in order to assess the accuracy of the statements made in a whistleblower report and to take follow-up measures based on the information included therein. The legal ground for the processing of your personal data in light of a reported misconduct will be Cochlear's legal obligation to process such personal data to comply with applicable legislation on whistleblowing. Since Cochlear has a legal obligation to process such personal data, Cochlear will also be able to process personal data which relate to criminal convictions and offences as long as this data is necessary for the investigation of the report and it is permissible according to applicable laws. To the extent sensitive personal data is processed (e.g. data regarding ethnicity, health or political opinions), this data will be processed on the basis that the processing is necessary for purposes of substantial public interest (article 9.2 (g) GDPR), or if the processing is necessary for carrying out obligations and exercising specific rights of Cochlear or of the data subject in the field of employment and social security and social protection law (article 9.2 (b) GDPR).

The purpose of the processing of the relevant personal data will be limited to such personal data that is necessary to be able to handle and investigate received whistleblower reports, as well as any other purposes, provided that these purposes do not conflict with the purpose of handling and investigating received whistleblower reports. Personal data may also be processed in order to fulfil a disclosure that is necessary for measures to be taken in connection with what has emerged during the investigation of a

report, is necessary for reports to be used as evidence in legal proceedings, or otherwise if the disclosure is allowed under applicable law or regulations.

Personal data that is not necessary for the handling of a whistleblower report will not be processed. If personal data that is not necessary for these purposes has been included in a whistleblower report, this personal data will be deleted as soon as practically possible. We ask you to avoid including personal data in a whistleblower report that is not absolutely necessary for us to be able to handle and investigate the whistleblower case.

If Cochlear is prevented from investigating a report submitted in the Local France Whistleblower Service due to applicable law, the report will be automatically transferred by Cochlear to the appropriate person or teams and investigated in accordance with what is stated in Cochlear's Whistleblower Protection Policy. In such case, your personal data will be processed in accordance with Cochlear's routines as set out in the Cochlear Staff Privacy Notice.

(b) From where does the personal data originate:

The personal data that Cochlear processes for the purpose of a whistleblowing report comes either from yourself or from the person who reported a misconduct. Personal data may also be generated and collected internally within the Cochlear Group when handling a whistleblowing matter.

(c) Sharing of your personal data with third parties:

In order to fulfil the purposes set forth herein, we may need to disclose your personal data to our professional advisors, other companies, third party service providers, authorities and law enforcement agencies (both in the capacity as data processors and data controllers).

Categories of recipients that may process personal data on behalf of Cochlear are, for example, IT service providers which provide services to help us to store data and to administer your personal data, as well as Deloitte, the third-party service provider of Cochlear's Local France Whistleblower Service which administer the whistleblower report on our behalf. To the extent your personal data will be disclosed to service providers in the capacity as data processors, such service providers cannot use it for any other purpose than set forth herein and must always comply with our instructions.

We may also disclose personal data to authorities and other parties when we have a legal obligation to do so, such as law enforcement agencies and courts, if applicable. These types of recipients will process the personal data in the capacity as independent data controllers and have their own purpose for processing the data. This means that Cochlear does not have control over how such personal data will be processed.

(d) Access to your personal data in connection with a whistleblowing matter:

Only persons who have been designated as authorised or persons who work at departments which have been designated as authorised to handle and investigate received whistleblower reports will have access to the relevant personal data. However, access to personal data will be limited to what is necessary in order for such persons to fulfill their tasks.

(e) How long we retain your personal data:

Personal data collected as a result of a whistleblower report will be kept until any subsequent legal proceedings have definitively ended or until the applicable statutes of limitation have elapsed.

(f) Transfers outside the EU/EEA:

To the extent personal data is transferred to countries outside the EU/EEA, such transfers are only conducted if it is ensured that the personal data is adequately protected by the receiving parties by security measures approved by the EU Commission, e.g. by using the EU Commission's Standard Data Protection Clauses, (Article 46.2 GDPR), https://commission.europa.eu/law/law-topic/data-protection/international-dimension-data-protection/standard-contractual-clauses-scc_en.

(g) Your rights:

To the extent required by applicable law, you enjoy certain rights in relation to us when it comes to how we use your personal data, unless we are prohibited to accommodate such rights due to restrictions that follows from applicable French law. These rights include the right to:

- (i) object to us processing your personal data when we base our processing on a legitimate interest;
- (ii) access to the personal data and have your personal data rectified if it is incorrect;
- (iii) restrict the processing of personal data;
- (iv) request us to delete your personal data; and
- (v) request your personal data to be provided in a structured, commonly used and machine-readable format and request that your personal data is transmitted to another controller, if technically feasible (data portability).

You also have the right to lodge a complaint with the data protection authority if you are dissatisfied with how we process your personal data. The relevant authority is the CNIL ([Commission Nationale de l'Informatique et des Libertés](https://www.cnil.fr/fr/commission-nationale-de-linformatique-et-des-libertes)).

(h) Contact details:

If you have any questions or wish to enforce any of your rights as set out above, please do not hesitate to contact Cochlear's Privacy Office at privacyoffice@cochlear.com.

2.5 WHO IS PROTECTED AND UNDER WHICH CONDITIONS

In addition to the individuals mentioned under section 2.1 above, the regulatory protection against retaliation of whistleblowers also applies to:

- facilitators, i.e., natural person or private non-profit organization (in particular associations and trade unions) helping the French Eligible Person to report and disclose information;
- third persons who are connected with the reporting persons and who could suffer retaliation in a work-related context (e.g., colleagues, relatives, witnesses, etc.), in particular from their employer or client; and
- legal entities controlled by the whistleblower, for which he/she works or with which he/she has a professional connection.

Whistleblowers shall qualify for protection against retaliation provided that:

- they are a physical person who reports or discloses, without direct financial compensation and in good faith, a French Reportable Conduct, and;
- they reported either internally or externally or made a public disclosure.

The whistleblowers are not civilly liable for damages caused by their reporting or public disclosure if they had reasonable grounds to believe that the information on breaches reported was true at the time of reporting and that such information was necessary to safeguard the interests at stake.