

Local Germany 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 Germany Whistleblower Policy ("**Policy**") seriously.

If you work on behalf of Cochlear Deutschland GmbH & Co. KG, a subsidiary of the Cochlear Group, and are considered a "German Eligible Person" as described below, you may choose to report a "German Reportable Conduct" as defined below through this channel. This channel (referred to herein as the "**Local Germany 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 the German Act for better protection of whistleblowers and implementing the Directive on the protection of persons who report infringements of Union law (Whistleblower Protection Act – *Hinweisgeberschutzgesetz*). The purpose of this Policy is to empower German Eligible Persons to report confidentially, and anonymously if they wish, any suspected or actual German Reportable Conduct without fear of reprisal, victimisation or disadvantage.

2. Policy

2.1 WHO CAN REPORT

Under German law, only certain categories of people that have a work-based/professional relationship with Cochlear Deutschland GmbH & Co. KG ("**the Company**" or "**Cochlear**"), are permitted to file a report through the Local Germany Whistleblower Service and are therefore considered to be a **German Eligible Person** under this Policy, namely:

- employees, trainees, interns, and volunteers (this also includes former employees and candidates);
- people who perform work under the Company's control or management in other capacity (e.g., temporary workers);
- self-employees who carry out assignments for the Company (e.g., contractors);
- those who are a part of the Company's administrative, management or supervisory bodies; and
- shareholders who are actively working or are available to actively work at the Company.

If you are not considered a German Eligible Person under this Policy, 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 **German Reportable Conducts** that are permitted to be reported through the Local Germany Whistleblower Service, in accordance with German law, are suspected violations involving Cochlear, that you have received in connection with your professional activities or in the run-up to professional activities with Cochlear in the following areas:

- national criminal offences;
- violations of regulations subject to fines for the protection of life, limb, health or the rights of employees/their representative bodies; and
- other violations of federal and state legislation and directly applicable legal acts of the European Union and the European Atomic Energy Community covered by the Directive in e.g., the areas of combating money laundering and terrorist financing, specifications for product safety and conformity, specifications for ensuring railroad operational safety, specifications for environmental protection, with specifications for radiation protection and nuclear safety, for promoting the use of energy from renewable sources and energy efficiency.¹

The following areas are excluded from the material scope. Reports that fall within these areas are not covered under the German Whistleblower Protection Act:

- reports which contain particularly sensitive information - i.e.:
 - (i) information concerning national security or essential security interests of the state;
 - (ii) information from intelligence services and agencies with comparable security sensitivity;
 - (iii) notifications or disclosures of violations in connection with the award of public contracts covered by Art. 346 of the Treaty on the Functioning of the European Union;
- where the person providing the information is subject to secrecy or confidentiality obligations - i.e.:
 - (i) classified information;
 - (ii) judicial secrecy;
 - (iii) confidentiality obligations of attorneys, patent attorneys, criminal defense attorneys, chamber attorneys and notaries public and their clients;
 - (iv) confidentiality obligations of physicians, dentists, veterinarians, pharmacists and other health professionals;
 - (v) as well as confidentiality obligations of persons who, on the basis of a contractual relationship, participate in the professional activities of the aforementioned persons subject to professional secrecy ((ii) to (iv)).

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

To report through the Local Germany 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.

¹ For full material scope, see Section 2 of the German Whistleblower Protection Act and the EU Directive 2019/1937 on the protection of persons who report breaches of Union law.

(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. Any German Reportable Conduct will be treated confidentially and your identity will not be revealed except in certain exceptional cases, for example, if filing a report to the police is necessary or due to legal disclosure obligations for example in the context of Art. 15 GDPR, which may allow an identifiability of the identity. If necessary, however, you may report a matter anonymously when reporting through the Local Germany Whistleblower Service.

In case of a reportable conduct, the identity of the persons who are the subject of a notification and other persons named in the notification are protected, with the above-mentioned restrictions.

(b) **What investigation routines apply?**

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

- (i) receive a confirmation of the report within 7 days, and
- (ii) be provided feedback on the investigation and on what measures have been taken as a result of the concerns you have reported once the investigation is concluded, however, no later than 3 months from when Cochlear acknowledges receipt of the report.

Your report will be investigated by a separate local investigation group, consisting of appropriate team members as necessary to conduct the investigation. 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 Germany Whistleblower Service or in accordance with one of the options set out under Cochlear's Whistleblower Protection Policy.

If you work in Germany, and you wish to report elsewhere, you can report externally to the competent German authorities or to an appropriate EU institution but you should prefer to report internally in cases where the violation can be effectively addressed internally and you do not fear reprisals. Whistleblowers can report externally to the Federal Office of Justice (*Bundesamt für Justiz*) or to authorities with special competencies such as, for example, the Federal Cartel Office (*Bundeskartellamt*). Details of the external reporting channels relevant to you are available [here](#). A disclosure of information to the public is only in line with German laws if an external report was submitted initially and no appropriate follow-up action has been taken within the time limits for a response or there was no feedback on the taking of follow-up action. Disclosure shall also be permitted if there are reasonable grounds to believe that the breach:

- (i) may pose an imminent or obvious threat to the public interest because of an emergency, the risk of irreversible damage or similar circumstances;
- (ii) is likely to result in reprisals in the event of an external report; or
- (iii) evidence may be suppressed or destroyed, collusion may exist between the responsible external reporting body and the author of the breach, or, due to other special circumstances, there is little prospect that the external reporting body will take effective follow-up action.

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

When you submit a whistleblower report within the scope of the Local Germany Whistleblower Service as set out above, Cochlear Deutschland GmbH & Co. KG (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 Germany 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 Germany 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 Germany 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 fulfill 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 Germany 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 Germany 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:

The data is to be deleted three years after completion of the procedure, longer retention is possible if this is necessary and proportionate.

(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 German 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 state data protection authorities.

(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 under the German Whistleblower Protection Act (*Hinweisgeberschutzgesetz*) also applies to individuals who are the subject of a report or disclosure and other persons affected by a report or disclosure.

The requirements for protection are the following:

- the whistleblower made a report or disclosure based on the provisions of the Whistleblower Protection Act;
- at the time of the report or disclosure, the whistleblower had reasonable grounds to believe that the information reported or disclosed was accurate; and
- the information relates to violations that fall within the scope of the Whistleblower Protection Act or the whistleblower had reasonable grounds to believe that such was the case at the time of the report or disclosure.

The same shall apply to other protected persons if the aforementioned requirements are met with respect to their person.