

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

If you work on behalf of Cochlear Benelux NV (registered with the Crossroads Bank for Enterprises under number 0439545206) or Cochlear Technology Centre Belgium (registered with the Crossroads Bank for Enterprises under number 0863920305), each an affiliate of the Cochlear Group, and are considered a "Belgian Eligible Person" as described below, you may choose to report a "Belgian Reportable Conduct" as defined below through this channel. This channel (referred to herein as the "**Local Belgium 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 Belgian Whistleblowing Act (i.e., Act of 28 November 2022 on the protection of persons who report violations of Union or national law within a legal entity in the private sector). The purpose of this Policy is to empower Belgian Eligible Persons to report confidentially, and anonymously if they wish, any suspected or actual Belgian Reportable Conduct without fear of reprisal, victimisation or disadvantage.

2. Policy

2.1 WHO CAN REPORT

Under Belgian law, only certain categories of people that have a work-based/professional relationship with either Cochlear Benelux NV or Cochlear Technology Centre Belgium ("**the Company**" or "**Cochlear**"), are permitted to file a report through the Local Belgium Whistleblower Service and are therefore considered to be a **Belgian 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);
- any person working under the supervision and direction of contractors, subcontractors and suppliers;
- those who are a part of the Company's administrative, management or supervisory bodies (this also includes non-executive members); and
- shareholders who are actively working or are available to actively work at the Company.

If you are not considered a Belgian 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 **Belgian Reportable Conducts** that are permitted to be reported through the Local Belgium Whistleblower Service, in accordance with Belgian law, are violations involving Cochlear, that you have received information about during your time at Cochlear in the following areas:

- public procurement (e.g. award of concession contracts);
- financial services, products and markets, and prevention of money laundering and terrorist financing (e.g. trading, banking);
- product safety and compliance (e.g. General Product Safety Directive);
- transport safety (e.g. regulation on tachographs in road transports);
- protection of the environment (e.g. pollution, environmental standards for production);
- radiation protection and nuclear safety;
- food and feed safety, animal health and welfare (e.g. trackability);
- public health (e.g. quality and safety for medicinal products);
- consumer protection (e.g. warranty);
- protection of privacy and personal data, and security of network and information systems (non-compliance with the GDPR);
- breaches affecting the financial interests of the Union (e.g. corruption);
- breaches related to the internal market (e.g. price-fixing);
- fight against social fraud (e.g. non-registered work); and
- fight against fiscal fraud (e.g. tax fraud).

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

- national security (except breaches to Union law regarding public procurement);
- classified information;
- legal and medical professional privilege; and
- rules on criminal procedure.

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 Belgium 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.

(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 Belgian 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. If necessary, however, you may report a matter anonymously when reporting through the Local Belgium Whistleblower Service.

In case of a whistleblowing report, confidentiality is also guaranteed for facilitators of the report as well as for third persons who are connected to the reporter and who could suffer retaliation in a work-related context. Confidentiality is also guaranteed for entities that the whistleblower owns, works for or is otherwise connected with in a work-related context.

(b) What investigation routines apply?

If you report a concern internally through the Local Belgium 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 Belgium Whistleblower Service or in accordance with one of the options set out under Cochlear's Whistleblower Protection Policy.

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

Whistleblowers can report externally to the federal ombudsman or the competent authorities. Details of the external reporting channels relevant to you are available [here](#).

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

When you submit a whistleblower report within the scope of the Local Belgium Whistleblower Service as set out above, Cochlear Benelux NV or Cochlear Technology Centre Belgium (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 Belgium 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 Belgium 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 Belgium 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 Belgium 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 Belgium 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 Belgian 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 *l'autorité de la protection des données / gegevensbeschermingsautoriteit* (<https://www.autoriteprotectiondonnees.be/> <https://www.gegevensbeschermingsautoriteit.be/>).

(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 of whistleblowers also applies to:

- facilitators, i.e., natural persons who assist a person making a report in the reporting process, and whose assistance should be confidential;
- 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); and
- legal entities that the reporting persons own, work for or are otherwise connected within a work-related context (e.g. management company).

The conditions for protection are the following:

- Whistleblowers shall qualify for protection provided that:
 - they had reasonable grounds to believe that the information on breaches reported was true at the time of reporting and that such information fell within the scope of the Belgian Whistleblowing Act; and
 - they reported either internally or externally or made a public disclosure.

The three categories of individuals referred to in the paragraph above (i.e., facilitators, third persons and legal entities) shall qualify for protection provided that they had reasonable grounds to believe that the whistleblower fell within the scope of protection of the Belgian Whistleblowing Act.