

## **Whistleblowing Policy.**

5 steps for submitting  
and processing reports.





# Preface

The Cendres+Métaux Group does not tolerate any misconduct or irregularity that is illegal, ethically reprehensible or contradictory to our corporate values.

We foster a culture of trust and regard all feedback and constructive criticism as an opportunity for further development. Our collaboration is based on openness and a willingness to engage in dialog. Conflicts are dealt with fairly, objectively and in a solution-oriented manner. We promote an environment in which comments and concerns can be voiced without fear of negative consequences.

We therefore encourage employees and external parties to address any experienced or observed misconduct or irregularity, related to the Cendres+Métaux Group and its individual companies, directly to us verbally or in writing.

Any early detection of misconduct and irregularity is in our interest. It helps us to maintain our corporate values and business practices and reduces the risk of damage to our organization, our employees and the society in general.

The procedure for submitting and processing reports is explained on the following pages.

This policy is valid from October 01, 2024. It applies to all companies of the Cendres+Métaux Group based in Switzerland.

For the Cendres+Métaux Group



Philipp von Büren  
Chief Executive Officer

# Definitions

## Report

A legitimate and credulous report of a suspected or observed irregularity relating to the business activities of the Cendres+Métaux Group. This may concern a past, present or possible future event.

Examples: Suspected money laundering, theft, corruption, bribery, violation of due diligence obligations in the supply chain, bullying, discrimination, sexual harassment, data protection violations, environmental pollution.

## Whistleblower

Any internal or external person or group of persons submitting a report to the Cendres+Métaux Group openly, confidentially or anonymously.

## Whistleblowing system

All processes, systems and responsibilities that technically and organizationally ensure that every report is received and processed by the Cendres+Métaux Group in accordance with the law.

## Need-to-know principle

Protection of the identity of the whistleblower and the persons named in the report. Confidential information is passed on in consultation with the whistleblower and only, if possible anonymously, to the necessary bodies for the purpose of remedying the grievance.

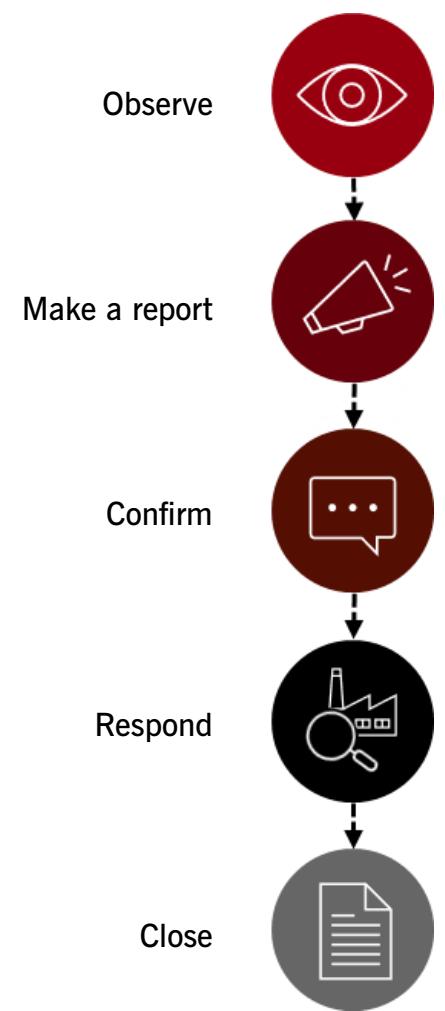
## Code of Conduct

Collection of company behaviors that define what we consider illegal, immoral, unethical and contrary to our values among ourselves and in our cooperation with third parties.

## Retaliation and repressive measures

Any adverse consequence for whistleblowers, their entourage and/or case-handling bodies because of a legitimate and credulous whistleblowing report.

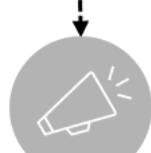
Examples: Dismissal, downgrading, change of duties and/or working conditions, poor performance appraisal, blacklisting, damage of reputation, disclosure of identity, reduction of salary or other financial disadvantage, legal prosecution, harassment, isolation, threats, physical or psychological violence.



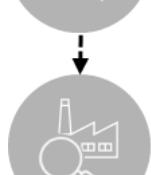
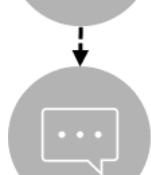
## 1. Observe



Observation of potentially illegal, immoral or unethical behavior or any other problematic situation in connection with the activities of the Cendres + Métaux Group and its individual companies.



Guidance on possible wrongdoing, irregularities and risks can be found in our Code of Conduct and in our corporate policies at [www.cmsa.ch](http://www.cmsa.ch).



## 2. Make a report



The Cendres+Métaux Group will only tolerate reports made in good faith and where the facts reported are accurate. Otherwise, an observation should be recognizably expressed as an assumption, an assessment or a statement by another person. Anyone who claims **falsehoods** about other persons against their better knowledge may be liable to prosecution.

### A) Direct reporting channel

We encourage both employees and external persons to report experienced or observed wrongdoing and irregularity **directly, either verbally or in writing**, to the following parties:

- the person committing the wrongdoing
- the body responsible for remedying the misconduct in accordance with our organization chart and company guidelines
- the immediate line manager
- the next higher, non-involved line manager
- your contact person in the company (for external persons)

### B) Online reporting system

If you have concerns or reservations about the direct reporting channel, you can also submit a report via our online reporting system <https://cmgroup.integrityline.io>, **anonymously if you wish** (without providing your personal identity). The report can be complemented by attachments with facts.

With this form of reporting, personal access data to a **secure digital mailbox** is created. This allows reciprocal communication with the responsible person handling the case (under section 3) without having to disclose personal identity. The access data is personal and must be stored securely for further access to the individual mailbox.

### 3. Confirm



#### A) Direct reporting channel

In accordance with our corporate organization and our documented processes, the processing of compliance-relevant reports lies in the respective responsible unit. This ensures in the best possible way that the report is processed promptly, effectively and professionally.

#### B) Online reporting system

If you use our online reporting channel *Integrity Line* due to concerns or reservations regarding the direct reporting channel, we will confirm receipt of your report within 7 working days. This is done via a message in your personal digital mailbox, which you must check yourself. The following bodies will receive your report via *Integrity Line*:

Subject	Case processing
1. Bribery / fraud / corruption / conflicts of interest	Chief Executive Officer (CEO)
2. Money laundering	Chief Financial Officer (CFO)
3. Minerals and metals from conflict and high-risk areas	CFO
4. Child labor / human rights violations	CFO
5. Violations of labor law	Chief People & Culture Officer (CPCO)
6. Discrimination, sexual harassment, bullying, violence, abuse of power <i>See also: Integrity policy (LL 320) for employees of Cendres + Métaux</i>	<i>anonymous and confidential</i> : IntegrityPlus (external reporting office, direct access possible via the Cendres + Métaux Group's online reporting system) <i>or confidential</i> : CPCO or non-involved line manager
7. Data protection violations	Data protection consultant
8. Climate and environment protection	CEO
9. Health and safety at work	CEO
10. Security and value protection (material assets)	CEO
11. Other concerns and questions	CEO

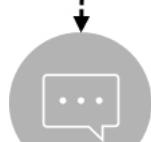
## 4. Respond



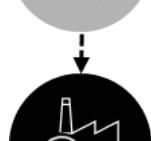
As a first step, the case-processing unit assesses the information for relevance and criticality. Immediate and/or protective measures can be initiated.



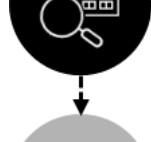
To ensure that the investigation is effective, the case-processing unit will regularly communicate with the person who made the report and provide information about the next steps and the status of the case processing.



The aim of the investigation is to clarify the situation so that suitable measures can be defined.



The measures are aimed at eliminating or minimizing misconduct, irregularities and risks to prevent further damage to people, to the environment, to material assets or to our company. Measures relating to individuals can be de-escalating or sanctioning.



If a report turns out to be false or cannot be sufficiently substantiated with facts, the case will be closed after the best possible measures have been implemented.

## 5. Close



Applicable laws and regulations require us to store the documentation for each report for 10 years in compliance with data protection regulations and protected against unauthorized access. Data relevant under criminal or civil law will be retained until the legal conclusion of the proceedings.

Particularly sensitive personal data and all information not relevant to case processing will be deleted or anonymized at the latest when the case is closed.

Measures that have been implemented can continue to be monitored by the responsible bodies to prevent a recurrence of the irregularity.

## Protection of personal identity

We ensure that personal identity is protected in the best possible way when submitting, processing and storing reports by following this technical and organizational measures:

- 1) Every responsible person that receives and processes a report via our reporting system is trained to treat the personal identity of the person making the report (if this is disclosed) and the content of the report **confidentially**. The identity can only be disclosed to other case-processing units after consultation and only if necessary for the purpose of resolving the case (in accordance with the need-to-know principle).
- 2) Accused persons are **presumed innocent** until the facts of the case have been clarified. Before disciplinary measures are taken, their point of view must always be heard.
- 3) We use the established and certified *Integrity Line* from EQS Group ([www.eqs.com](http://www.eqs.com)) as our online reporting channel. This makes it possible to process reports in compliance with data protection regulations. All communication and data storage are encrypted. Our trained case handlers use two-factor authentication to log in and all access and data processing on our part is automatically documented in an audit trail. Access and read authorizations are restrictively limited to individual case managers.
- 4) Reports can be submitted **anonymously** via the online reporting system. In this case, neither the Cendres+Métaux Group nor the external reporting office mentioned here can draw any conclusions about personal identity or location or device information.

The Cendres+Métaux Group condemns retaliatory and repressive measures based on making a report. Any disregard may result in disciplinary proceedings. Anyone who is disadvantaged, punished or discriminated against because of a whistleblowing report or suspects this, please report such experiences directly or via our reporting system <https://cmgroup.integrityline.io> under *Other concerns and questions* to the CEO of the Cendres+Métaux Group. Anonymous reporting is possible.

**Cendres+Métaux**

Rue de Boujean 122  
CH-2501 Biel/Bienne  
Phone +41 58 360 20 00  
Fax +41 58 360 20 10  
[www.cmsa.ch](http://www.cmsa.ch)