

Whistleblower system and rules of procedure of Fuchs Condimente RO S.R.L.

Date: June 2024

Fuchs Condimente RO S.R.L. (hereinafter referred to as 'the Company') is committed to effective compliance. Compliance means observing legislation, the law and Fuchs Condimente RO S.R.L.'s internal rules, and creating structures to ensure that Fuchs Condimente RO S.R.L., its management and all its employees can behave lawfully.

This Procedure is designed to assist Fuchs Condimente RO S.R.L.'s employees, including temporary partners, contractors, and casual staff, who believe they have observed behaviour that concerns them or that may represent violations of the law. The ISO 27001-certified whistleblower system www.safewhistle.info are part of Fuchs Condimente RO S.R.L.'s compliance system and compliance culture.

Furthermore, this Procedure establishes the method for receiving, recording, examining, taking subsequent actions, and resolving reports of violations of the law that have occurred or are likely to occur within Fuchs Condimente RO S.R.L.'s, the rights and obligations of Whistleblowers in the public interest, their protection measures, as well as the obligations of Fuchs Condimente RO S.R.L. derived from Law No. 361/2022 regarding the protection of whistleblowers.

The term "whistleblowing" is used to describe a disclosure by an employee or another person of suspected wrongdoing within an organisation.

What is the legal framework?

1. Law no. 361/2022 regarding the protection of whistleblowers;
2. Law no. 363/2018 regarding the protection of individuals with regard to the processing of personal data by competent authorities for the purpose of preventing, detecting, investigating, prosecuting, and combating crimes or enforcing penalties, educational measures, and security measures, as well as the free movement of such data;
3. Government Decision no. 1269/2021 approving the National Anti-Corruption Strategy 2021-2025 and related documents;
4. Law no. 53/2003 regarding the Labor Code, republished, with subsequent amendments and completions;
5. Internal Regulations of Fuchs Condimente RO S.R.L.

Why has Fuchs Condimente RO S.R.L. appointed a whistleblowing External Ombudsperson?

Your information helps us to counteract violations of applicable law or internal Fuchs Condimente RO S.R.L.'s guidelines at an early stage and to avert damage to our employees, business partners, third parties

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and also to Fuchs Condimente RO S.R.L. For this reason, Fuchs Condimente RO S.R.L. has appointed an external Whistleblowing Ombudsperson, Mrs. Iulia Baron-Rezeanu, an attorney at law, to whom employees, business partners and third parties can turn as an external, independent and impartial contact person if they have any indications that violations of applicable law or internal Fuchs Condimente RO S.R.L.'s regulations have occurred.

Which whistleblowers are protected?

Any whistleblower acting in good faith is entitled to provide information. Whistleblowers acting in good faith fall within the scope of protection of these Rules of Procedure. Good faith is deemed to exist if the Whistleblower assumes at the time of reporting that the information they have provided is true.

What personnel is involved in the procedure?

- a) The manager of Fuchs Condimente RO S.R.L.
- b) The whistleblower.
- c) External Ombudsperson/ Whistleblowing Ombudsperson - responsible for receiving, recording, reviewing, taking follow-up action and resolving reports, acting impartially and being independent in the exercise of those duties, is subject to the attorney-client privilege and guarantees the anonymity of the whistleblower;
- d) The external Ombudsperson and the means of reporting shall be made known to each employee by posting on the organization's website and by posting at the office in a conspicuous and accessible place.

Which offences are relevant?

All violations of applicable law are relevant, in particular in the area of:

- public procurement; financial services, products, and markets, as well as the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiological protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; protection of privacy and personal data, and the security of networks and information systems;
- violations that harm the financial interests of the European Union, as mentioned in Article 325 of the Treaty on the Functioning of the European Union and as detailed in the relevant measures of the European Union;
- violations related to the internal market, mentioned in Article 26 (2) of the Treaty on the Functioning of the European Union, including violations of European Union competition and state aid rules, as well as violations related to the internal market concerning acts that infringe on corporate taxation rules or mechanisms aimed at obtaining a tax advantage that contravenes the objective or purpose of

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applicable corporate tax law, which constitute disciplinary offenses, contraventions, or crimes, or that contravene the objective or purpose of the law.

More precisely, facts that may be subject to an integrity warning:

- (a) corruption offences, offences assimilated to corruption offences, offences directly linked to corruption offences;
- (b) offences of forgery and offences relating to or in connection with the service;
- (c) offences against the financial interests of the European Communities;
- (d) preferential or discriminatory treatment or practices in the exercise of official duties;
- (e) infringement of the provisions on incompatibilities and conflicts of interest;
- (f) misuse of material or human resources;
- (g) political partisanship in the exercise of the prerogatives of the post, with the exception of politically elected or appointed persons;
- (h) violations of the law regarding access to information and transparency of decision-making;
- (i) violation of legal provisions on public procurement and non-reimbursable financing;
- (j) incompetence or negligence in office;
- (k) improper assessment of staff in the recruitment, selection, promotion, demotion and dismissal process;
- (l) breaches of administrative procedures or establishment of internal procedures not in accordance with the law;
- (m) issuing administrative or other acts serving group or clientelist interests;
- (n) mismanagement or fraudulent management of public and private assets of public authorities or public institutions;
- (o) violation of other legal provisions, which require compliance with the principle of good administration and that of the protection of the public interest.

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However, violations of Fuchs Condimente RO S.R.L.'s internal regulations can also be reported.

On the other hand, if you have a question about your order, want to complain about a product, are dissatisfied with our performances or our service, or have any other concerns, then please use our usual contact options: office@fuchs.ro

This document does not address any complaints relating to employment. Solutions to work-related matters or any other issues not covered by this document should be sought via the Human Resources department of Fuchs Condimente RO S.R.L.

This document also does not apply to any product or service-related complaints or complaints about unsatisfactory quality.

How do I provide information?

Reporting acts that are considered violations of the law should be seen as a professional responsibility. If an employee suspects that violations of the law that could affect the interests of the Fuchs Condimente RO S.R.L. have occurred, are ongoing, or are imminent, they are required to act immediately in accordance with this Procedure, benefiting from protection against discrimination or retaliation.

Persons who report violations of the law that have occurred or are likely to occur within Fuchs Condimente RO S.R.L. have the following reporting methods at their disposal:

a) Internal channels – within Fuchs Condimente RO S.R.L.;

b) External channels – the National Integrity Agency, as well as other public entities that, according to special legal provisions, receive and resolve reports regarding violations of the law within their area of competence;

c) Public disclosure – media, professional organizations, trade unions or employers' organizations, non-governmental organizations, parliamentary committees, etc.

d) Record of reports - document containing the date of receipt of the report, the name and contact details of the public interest whistleblower, the subject of the report and how it was dealt with.

Within Fuchs Condimente RO S.R.L., reporting of acts constituting violations of the law is primarily done through existing internal reporting channels.

However, a whistleblower reporting violations of the law may choose between the internal reporting channel and the external reporting channel.

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INTERNAL CHANNELS:

Before providing the information, please check carefully whether the statements you are making are accurate with regard to their content. In particular, you must not provide any information that you know to be false. Persons affected by the investigation of a report are entitled to fair treatment during the course of the investigation. This includes an unbiased and objective assessment of relevant facts, safekeeping from discrimination and the protection of personal data as stipulated by the applicable legal regulations.

The written reporting, in electronic format, must include at least the following elements:

- a) The name, surname, and contact details of the Whistleblower, including email address;
- b) The professional context in which the information was obtained;
- c) The person concerned, if known;
- d) Description of the act likely to constitute a violation of the law within Fuchs Condimente RO S.R.L.;
- e) Presentation of data or indications supporting the alleged violation of the law within Fuchs Condimente RO S.R.L.;
- f) Date;
- g) Signature.

The Whistleblowing Appointed Person is also interested in being told which other persons - who may not be involved in the specific processes - have knowledge of this and whether there are any documents (e.g. e-mails, photos) relating to this.

Reporting persons must have reasonable grounds for believing that the matter to be reported concerns one or more of the areas covered by this document.

It is possible to report past, current or likely future matters.

There is no requirement for comprehensive supporting evidence to be included with a report. Disclosures need only be made in good faith given the circumstances at the time of the disclosure.

If there is doubt as to whether a suspicion should be reported, it is advisable to discuss the matter with a superior or another person in a management position who can be trusted and is not involved in the matter in any way.

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It is important not to share any information about possible suspicions with anyone involved in the matter or any third party other than the person from whom confidential advice is sought.

Anyone reporting a matter that falls outside the scope of the whistleblower protection legislation will be notified of the fact without undue delay.

Please also let the Whistleblower know how they can contact you in the event of queries.

What costs are associated with the provision of information?

No costs for the Whistleblower are associated with the provision of the information.

What do I do if I am not sure whether a relevant offence has been committed?

If you are not sure, please use phrases such as “*I believe...*” or “*I think it is possible...*”

If there are uncertainties about the presentation, assessment and/or procedure, you can talk to the Whistleblowing Ombudsperson about the case beforehand – even anonymously - and free of charge.

Do I have to reveal my identity when I supply information?

Whistleblowers may also choose to submit their reports anonymously. Where the whistleblower has their identity, Fuchs Condimente RO S.R.L. will not disclose this, without the explicit consent of the whistleblower, to any person other than the competent persons authorised to investigate reports. Whistleblowers can agree with the Whistleblowing Ombudsperson as to how they can be contacted in the event of queries if the Whistleblower wishes to remain anonymous. No false information may be communicated, even in the case of an anonymous report.

How is the whistleblower's identity protected?

Whistleblowers can ask the Whistleblowing Ombudsperson to protect their identity, and not to disclose to Fuchs Condimente RO S.R.L. their identity or any other information that allow conclusions to be drawn about their identity.

As a lawyer, the Whistleblowing Ombudsperson is bound by professional secrecy and may not disclose the identity of a whistleblower known to him to third parties without incurring criminal liability. The Whistleblowing Ombudsperson has taken suitable technical and organisational measures to protect the information he receives in such a way that third parties cannot access it.

Under no circumstances can the person(s) accused in the whistleblower's report obtain information about the identity of the Whistleblower, so your identity, as Whistleblower, shall be kept confidential, including your personal data. Access to the whistleblowing report and involved parties shall be granted to a limited number of persons authorized internally to run the investigation. Also, subject to the evolution of the investigation, your personal data might be disclosed to competent judicial authorities.

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The information passed on by Whistleblowing Ombudsperson to Fuchs Condimente RO S.R.L. is also treated confidentially and protected there. Fuchs Condimente RO S.R.L. ensures organisationally that only those persons who are responsible for processing the reports can access the reports and the documents submitted with them.

Without the consent of the person providing the information, the identity of the person providing the information and circumstances that allow conclusions to be drawn about the identity of the person providing the information may not be passed on, even during internal processing of the information within Fuchs Condimente RO S.R.L.

What happens in case of abusive use?

In case of abusive use (if the Whistleblower maliciously makes a false statement) of the Whistleblowing Procedure, the Whistleblower might be exposed to disciplinary measures or other legal liability (criminal, civil etc.).

The same applies to any other information from which the identity of reporting persons could be inferred (unless required by law, such as in connection with an investigation by law enforcement authorities or as part of judicial proceedings).

Is the protection of identity confidentiality absolute?

No, it is not.

The Whistleblowing Ombudsperson, as well as other employees responsible for recording, addressing, and investigating reports, have a professional obligation to maintain the confidentiality of the Whistleblower's data, except in cases where explicit consent is given by the Whistleblower or when required by law, respecting the conditions and limits provided by it.

The obligation to maintain confidentiality does not apply if the Whistleblower has intentionally disclosed their identity in the context of public disclosure. Furthermore, confidentiality protection is enjoyed only by those persons who act in good faith, i.e. who do not intentionally or grossly negligently transmit false information.

Finally, neither the Whistleblowing Ombudsperson nor Fuchs Condimente RO S.R.L. are protected against seizure, i.e. in the event of an official investigation, the authorities may seize documents that reveal the identity of the person providing the information.

Whistleblowers who fear that their identity will become known are therefore advised to submit a report anonymously. Even in the case of an anonymous report, no false information may be transmitted.

Here again, if you are not sure, please use phrases such as *"I believe..."*, *"I think it is possible..."* or *"It could be that ..."*

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Do I need to fear professional disadvantages if I give information?

No, professional discrimination and reprisals against Whistleblowers are strictly prohibited.

Any form of retaliation against whistleblowers in the public interest, threats of retaliation, or attempts at retaliation are strictly prohibited, especially those concerning:

- a) Any suspension of the individual employment contract or service relationship;
- b) Dismissal or termination of employment;
- c) Modification of the employment contract or service relationship;
- d) Salary reduction and changes in working hours;
- e) Demotion or hindrance of job promotion and professional development, including through negative evaluations of individual professional performance or negative recommendations for professional activities undertaken;
- f) Imposition of any other disciplinary sanctions;
- g) Coercion, intimidation, harassment;
- h) Discrimination, creation of another disadvantage, or subjecting to unfair treatment;
- i) Refusal to convert a fixed-term employment contract into an indefinite-term employment contract, where the worker had legitimate expectations of being offered a permanent position;
- j) Refusal to renew a fixed-term employment contract or premature termination of such a contract;
- k) Causing harm, including to the reputation of the individual concerned, especially on social communication platforms, or financial losses, including in the form of loss of business opportunities and income loss;
- l) Inclusion on a negative list or database, based on a sectoral agreement or industry-wide, formal or informal, which may imply that the individual concerned will not find future employment in that sector or industry;
- m) Unilateral extrajudicial termination of a contract for goods or services without meeting the conditions for such termination;
- n) Revocation of a license or permit;
- o) Requesting a psychiatric or medical evaluation.

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What is the position of the Whistleblowing Ombudsperson?

The Whistleblowing Ombudsperson is not an arbitration body for disputes. The client relationship exists only between Fuchs Condimente RO S.R.L. and the Whistleblowing Ombudsperson. Nevertheless, the Whistleblowing Ombudsperson acts impartially and is not bound by instructions from Fuchs Condimente RO S.R.L.

What happens to the information?

The Whistleblowing Ombudsperson will report back to you within a maximum of 7 calendar days from receiving the report that the information has been received. The Whistleblowing Ombudsperson clarifies with the Whistleblower the facts of the case and what expectations the Whistleblower has with regard to possible preventive or remedial measures, and checks whether the information falls within the scope of the complaints procedure.

Procedural steps.

In short, the procedural steps are as follows:

- Transmission of the report to the **Whistleblowing Ombudsperson**;
- Recording the report in the register of records;
- Forwarding the report to the head of the organisation;
- Triggering the investigation;
- Redirecting the report to other competent institutions, where appropriate;
- Settlement of the report;
- Inform the Whistleblower;

1. The reporting shall be forwarded by the Whistleblower to the Whistleblowing Ombudsperson.

Responsible: Whistleblower

2. The Whistleblowing Ombudsperson transmits the reporting to the manager of Fuchs Condimente RO S.R.L.

Responsible: Whistleblowing Ombudsperson

The **Whistleblowing Ombudsperson** shall send confirmation of receipt of the report to the Whistleblower no later than 7 calendar days after receipt of the report.

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3. The manager of Fuchs Condimente RO S.R.L. forwards the report for resolution as follows:

- to the disciplinary committee if a misconduct likely to be an administrative or disciplinary offence is reported;
- the competent authorities if a violation of a contravention or criminal nature is reported.

Responsible: Manager of Fuchs Condimente RO S.R.L.

4. The Investigation Committee examines the report, summons the person indicated in the complaint and forwards the solution to the head of the organisation

Responsible: President of the Investigation Committee

5. The manager of Fuchs Condimente RO S.R.L. orders the resolution and forwards it to the human resources department or the appointed person.

Responsible: Manager of Fuchs Condimente RO S.R.L.

6. The human resources department forwards the approved decision to the reporting person.

Responsible: human resources department

7. The Whistleblowing Ombudsperson informs the public interest whistleblower how to deal with the report.

Responsible: Whistleblowing Ombudsperson

Classification of internal reporting

The report is filed when:

- a) it does not contain at least the items mentioned in this procedure and the designated person has requested its completion within 15 days, without this obligation being fulfilled;
- b) the report is submitted anonymously and does not contain sufficient information on violations of the law to enable the report to be reviewed and resolved, and the designated person has requested completion of the report within 15 days without this obligation being met.

If, in the opinion of the Whistleblowing Ombudsperson, there is no relevant violation, he or she will substantiate this to the Whistleblower. On the other hand, if a relevant violation appears possible, the Whistleblowing Ombudsperson decides, together with Fuchs Condimente RO S.R.L. management if necessary, how to deal with this information. If there are sufficiently concrete grounds for suspicion of legal or policy violations, these are investigated internally in order to clarify and remedy possible misconduct. As

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a rule, this is also done confidentially and discreetly in order to protect the interests of the Whistleblower and the persons affected by the reports. The Whistleblower will receive feedback from the Whistleblowing Ombudsperson no later than three months after the report has been made as to whether the reported violation has been identified. If this is the case, the violation will be remedied. The expectations of the Whistleblower are taken into account. If, in their opinion, the remedial measures taken are not sufficient, the Whistleblower is encouraged to report this fact.

How do I reach the Whistleblowing Ombudsperson?

You can contact the Whistleblowing Ombudsperson by email, on the special designated platform.

The contact data of the Whistleblowing Ombudsperson are as follows:

E-mail: fcr.compliance@roedl.com

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WHISTLEBLOWING DATA PRIVACY POLICY

This document explains how Fuchs Condimente RO S.R.L., as data controller, processes Whistleblowers' personal data, in line with data privacy applicable legal framework.

What types of personal data we process?

- name, surname, if provided;
- contact details, if provided;
- phone number, where such communication way is used;
- voice, where phone communication is used;
- personal information regarding you being involved in the activities or situations described in the whistleblowing communications;
- IP address;
- geographical location;
- type and version of the browser, operation system, web accessing period and navigation ways.

Which are the purposes of processing for your personal data?

- keeping evidence of your communication(s), as Whistleblower, in relation to Fuchs Condimente RO S.R.L., so that to enable internal investigation of the details in your communication(s);
- disciplinary proceedings'
- legal proceedings.

Is your personal data transferred or disclosed?

Under no circumstances can the person(s) accused in the Whistleblower's report obtain information about the identity of the Whistleblower, so your identity, as Whistleblower, shall be kept confidential, including your personal data. Access to the Whistleblowing report and involved parties shall be granted to a limited number of persons authorized internally to run the investigation.

Also, subject to the evolution of the investigation, your personal data might be disclosed to competent judicial authorities. For the purpose to ensure efficient handling, as well transparent and objective

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investigation of the information provided by you, as Whistleblower, such information along with your personal data will be disclosed to our partner, the external Ombudsman. In such case, acts as personal data controller and the external Ombudsman acts as personal data processor. Nevertheless, the external Ombudsman may be an independent personal data controller, when he (i) knows Whistleblower's details but withhold them from the client at the Whistleblower's request, or (ii) writes a report in such a way as to protect the identity of the Whistleblower.

Which are your rights as data subject, under the data privacy legislation requirements?

- **Right to be informed** – right to be informed, at the time the personal data are collected, about the processed data and the related purposes of processing;

- **Right of access** - the right to obtain from the controller confirmation as to whether or not personal data concerning a data subject are being processed, and, where that is the case, access to the personal data and the following information: purposes of the processing; categories of personal data concerned; the recipients or categories of recipient to whom the personal data have been or will be disclosed; the envisaged period for which the personal data will be stored, or, if not possible, the criteria used to determine that period; the existence of the right to request from the controller rectification or erasure of personal data or restriction of processing of personal data concerning the data subject or to object to such processing; the right to lodge a complaint with a supervisory authority; where the personal data are not collected from the data subject, any available information as to their source; the existence of automated decision-making, including profiling.

- **Right to rectification** - the right to obtain from the controller without undue delay the rectification of inaccurate personal data concerning the data subject.

- **Right to erasure or right to be forgotten** - the right to obtain from the controller the erasure of personal data concerning the data subject, without undue delay and the controller shall have the obligation to erase personal data without undue delay where: data are no longer necessary in relation to the purposes for which they were collected or otherwise processed; data subject withdraws consent and there is no other legal ground for the processing; data subject objects to the processing and there are no overriding legitimate grounds for the processing, or the data subject objects to the processing for direct marketing purpose; the personal data have been unlawfully processed; data have to be erased for compliance with a legal obligation in Union or Member State law to which the controller is subject.

- **Right to restriction of processing** - the right to obtain from the controller restriction of processing where: the accuracy of data is contested by the data subject, for a period enabling the controller to verify the accuracy of the personal data; the processing is unlawful and the data subject opposes the erasure of the personal data and requests the restriction of their use instead; the controller no longer needs the data for

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the purposes of the processing, but they are required by the data subject for the establishment, exercise or defence of legal claims; the data subject has objected to processing, pending the verification whether the legitimate grounds of the controller override those of the data subject.

- **Right to data portability** - the right to receive the personal data concerning the data subject, which he or she has provided to a controller, in a structured, commonly used and machine-readable format and have the right to transmit those data to another controller without hindrance from the controller to which the personal data have been provided, where: the processing is based on consent or on a contract and is carried out by automated means.

- **Right to object** - the right to object, on grounds relating to his or her particular situation, at any time, to processing of personal data concerning the data subject, where processing is necessary for (i) the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller, (ii) or for the purposes of the legitimate interests pursued by the controller or by a third party, except where such interests are overridden by the interests or fundamental rights and freedoms of the data subject which require protection of personal data, in particular where the data subject is a child, including profiling based on those provisions.

- **Rights in relation to automated decision making and profiling** - The data subject shall have the right not to be subject to a decision based solely on automated processing, including profiling, which produces legal effects concerning him or her or similarly significantly affects him or her.

How long we store your personal data?

According to the data minimisation principle, your personal information will not be stored for longer period than necessary, having regard to the purpose of the processing. For instance, personal data shall not be further processed, if:

- the data are not relevant to the allegations;
- the case is not in scope of the Whistleblowing Procedure, in which case the data will be either deleted or referred to the right channel.

Fuchs Condimente RO S.R.L. is processing your personal data in compliance with data privacy legal framework, ensuring appropriate security measures, preserving confidentiality and integrity, including where we use Data Processors in processing your personal data.

Should you have any question regarding the way we process your personal data, wish to address a request regarding exercising your rights under data privacy legislation or intend to file a complaint, kindly please contact us at str. Nordului, no. 41-43, Curtea de Arges, zip code 115300 or mail us at dpo@fuchs.ro.