

EMPLOYEE WHISTLEBLOWER POLICY



Overview	3
1. Purpose.....	3
2. Scope	3
3. Reporting Procedures	3
4. Confidentiality and Anonymity	4
5. Non-Retaliation.....	4
6. Investigation process	4
7. False reports.....	4
8. Contact information:.....	5
9. Disclaimer	5

Overview

At ISCC System GmbH (hereinafter referred to as “ISCC”) we foster a culture of openness, trust and transparency. We also believe that every employee plays a vital role in ensuring the integrity of our organisation. For this reason, we are committed to providing a safe and supportive environment where individuals feel empowered to address any concerns they may have.

In situations where employees may feel uncomfortable or witness any misconduct, we encourage them to come forward and raise their concerns openly and directly with the People & Culture Department. Understanding that some employees may prefer to report concerns anonymously, we have also implemented a dedicated whistleblower tool. This tool should serve as an additional channel through which individuals can report any wrongdoing, ethical breaches, or other issues of concern.

1. Purpose

The purpose of this policy is to promote a culture of transparency, integrity, and accountability within ISCC by providing the mechanism for reporting and addressing concerns about possible wrongdoing.

2. Scope

This policy applies to all employees of ISCC as well as to the employees of its sister companies Meo Carbon Solutions, 4C, GRAS and ClimatePal.

It covers concerns related to unethical conduct, discrimination, harassment, fraud, corruption, conflicts of interest, violations of laws or regulations, and other misconduct that may harm the organisation's interests or reputation.

3. Reporting Procedures

Employees are encouraged to report any concerns about misconduct. They can address these issues directly with the People & Culture Department or through the [Personio Whistleblower Tool](#).

By providing multiple ways for reporting, we reaffirm our commitment to maintain a workplace culture that prioritises openness, accountability and mutual trust.

The Personio Whistleblower Tool is a channel where employees can anonymously voice their concerns without fear of retribution. The tool allows two-way communication, and the whistleblower can, without revealing his or her identity, follow up the case using a unique case password. Only the Head of People and Culture and the Head of Compliance can access a reported case and will also be the one following up the case.

4. Confidentiality and Anonymity

ISCC is committed to protecting the confidentiality and anonymity of whistleblowers. Reports will be handled discreetly, and the information will be shared on “need to know” basis during the investigation process.

5. Non-Retaliation

Any form of retaliation against whistleblowers for reporting concerns in good faith is prohibited and will not be tolerated.

6. Investigation process

All reports of potential wrongdoing will be promptly and thoroughly investigated. Whistleblowers will be informed about the outcome of the investigations according to EU Whistleblower Directive Deadlines, while maintaining confidentiality and protecting the privacy of individuals involved.

7. False reports

Any individual who knowingly makes a false report of misconduct or provides false information on purpose during an investigation may be subject to disciplinary action, including termination of employment or contracts.

8. Contact information

For reporting concerns or seeking guidance on whistleblowing matters employees may contact the People & Culture Department or Maša Grimm, Head of Compliance via compliance@iscc-system.org.

9. Disclaimer

This policy does not form part of any contract of employment, and it may be amended at any time.