

**TELL IT US:**

## **Guideline on the reporting of misconduct evidence**

Approved by the management of PRIVERA AG on 30.06.2015, entered into force on 03.08.2015,  
adjusted on 01.05.2021

The guideline on the reporting of misconduct evidence is directed at (scope) all employees of  
PRIVERA AG and third parties.

In case further information is needed, your contact person is:

Tobias Hilpertshauser

Compliance Officer, PRIVERA AG

**Contents**

- 1. Introduction .....3**
  - 1.1 Foreword .....3
  - 1.2 Objective .....3
  - 1.3 Scope .....3
- 2. Reporting evidence of misconduct .....3**
  - 2.1 Reporting.....3
  - 2.2 Reporting options .....4
  - 2.3. Anonymity.....4
  - 2.4 Ombudsman's office .....4
  - 2.5 Protection .....4
- 3. Investigation .....5**
- 4. Data protection .....5**

# **1. Introduction**

## **1.1 Foreword**

The success and good reputation of PRIVERA AG is based on the trust that our clients, business partners and employees as well as the general public place in the integrity of our company. PRIVERA AG is always honest, principled, fair and transparent in the conduct of its business and also expects its employees to uphold these high standards. Decency and respect complement these values and are essential for a good working relationship. Nevertheless, PRIVERA AG cannot completely prevent things not going according to plan occasionally, or that it is seen to be unknowingly confronted with unfair commercial practices. Openness and accountability are necessary to prevent or, where necessary, rectify such situations, should such situations nevertheless occur.

## **1.2 Objective**

The purpose of this guideline is to ensure that unlawful actions, violations of the Code of Conduct or other misconduct in the company or in the name of PRIVERA AG can be reported accordingly. Violations must be identified at an early stage in order to take appropriate countermeasures and to avert possible harm to clients, employees, business partners and the company. Such actions will grant PRIVERA AG protection against the consequences of unlawful actions and misconduct.

Moreover, this guideline should serve as a guide to the reporting of such concerns and lay down the principles for the handling and coordination of respective misconduct reports. This guideline is primarily intended show the employees of PRIVERA AG that they can report information without a fear of repercussions, that this information will be treated as confidential, taken seriously and investigated accordingly.

## **1.3 Scope**

This guideline on the reporting of misconduct evidence applies to all employees and all hierarchical levels of PRIVERA AG. It also applies to all persons who work for or with PRIVERA AG.

This guideline is not intended for personal complaints, such as assessments of your work performance. For such cases, the process provided for this within the scope of the personnel regulations must be adhered to.

# **2. Reporting evidence of misconduct**

## **2.1 Reporting**

The employees of PRIVERA AG and third parties are encouraged to be active and report any concerns or evidence of misconduct that, in their opinion, violate the Code of Conduct of PRIVERA AG, laws, regulations, internal directives or procedures to the following described reporting office (i.e. ombudsman's office).

Examples that fall under this guideline include:

- Violations of the Code of Conduct or other internal guidelines and directives of PRIVERA AG
- Fraud or theft
- Acts of bribery or corruption (e.g. inappropriate gifts or entertainment, contributions to politicians or public officials)
- Cartel law violations

- Financial irregularities (e.g. breaches of accounting regulations, the falsification or manipulation of business documents etc.)
- Any kind of discrimination and/or sexual harassment
- An inadequate internal control system
- Violations of data protection
- Violations of statutory or professional obligations

## **2.2 Reporting options**

Employees of PRIVERA AG or third persons who learn of possible illegal or unethical actions, or violations as described in Paragraph 2.1, may inform the external independent ombudsman's office at <http://www.privera.ch/en/about-privera/compliance>. Information on how to do this as well as contact information, can be found at the aforementioned link.

Where there is a suspicion of white-collar crime, in particular fraud and corruption, an obligation exists to report this to the ombudsman's office.

## **2.3. Anonymity**

The whistleblower system gives you the option of submitting a report anonymously, or of disclosing your identity with the report. It is not the intention of PRIVERA AG to encourage employees or third parties to express their concerns anonymously. Anonymous reports make a full determination of the facts difficult or even impossible, since no further information can be obtained. Under such circumstances it is also difficult to determine whether the concerns or allegations are justified. PRIVERA AG recommends that the informant reveals his or her identity in order to support the investigation and to maintain communication. This disclosure will be treated with the highest degree of confidentiality.

## **2.4 Ombudsman's office**

The ombudsman's office is an independent contact point outside of PRIVERA AG that advocates rule-consistent behaviour in the company's interests and guarantees the highest confidentiality when it receives any information.

The ombudsman's office is not authorised to pass evidence to PRIVERA AG or any other bodies without the consent of the informant. PRIVERA AG and the ombudsman's office have expressly agreed to waive a disclosure of the identity of the informant and surrender of any records obtained from PRIVERA AG, unless the informant expressly consents to the disclosure.

The ombudsman's office will only report the receipt of reports in an anonymised and aggregated form to PRIVERA AG for statistical purposes.

## **2.5 Protection**

Whoever reports such violations should have no fear of negative repercussions, provided the notification is made in good faith. PRIVERA AG does not tolerate any discrimination against people who give evidence of misconduct. Nobody has the right to threaten an informant, nor to get back at him/her in revenge. Persons who are found to be involved in such acts will be subject to disciplinary action by PRIVERA AG and, depending on the facts, possibly also criminal proceedings.

PRIVERA AG will however not accept evidence that has not been reported in good faith, such as reports that knowingly contain misinformation or have been made with the intention of harming the company, its employees or external bodies.

### **3. Investigation**

Once a concern has been reported, an assessment is firstly undertaken to ascertain the scope of a possible investigation. The informant, provided that he/she has disclosed his/her identity, may possibly be asked to attend an interview and/or to submit further information.

Depending on the nature and extent of the concern or evidence, it is possible that an investigation by competent persons will be initiated. These individuals have experience in investigation of the respective facts and on completion of the investigation are able to give recommendations aimed at preventing further abuses. Any information in conjunction with a possible investigation must also be treated as confidential by the informant.

For reasons of confidentiality, it is possible that certain information, investigation steps or resulting disciplinary measures will not be able to be communicated.

The concerns of the employees of PRIVERA AG and third parties will be treated fairly and proportionately.

### **4. Data protection**

The operation of a 'whistleblower' system and the processing of received reports by the ombudsman's office will result in the personal data of the reporting and accused persons being processed. Both PRIVERA AG and the ombudsman's office undertake to comply with data protection processing principles.