

# Group Whistleblowing Policy



**RONAL GROUP**

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**GROUP WHISTLEBLOWING POLICY - TABLE OF CONTENTS**

1.	INTRODUCTION AND PURPOSE .....	3
2.	APPLICABILITY AND SCOPE.....	3
3.	WHISTLEBLOWING REPORTING CHANNELS.....	5
4.	REPORTING CONTENT .....	7
5.	RESPONSIBILITIES.....	7
6.	PROCEDURAL PRINCIPLES .....	8
6.1	Leading Investigation Principles.....	8
6.2	Ensuring Confidentiality.....	8
6.3	Ensuring Anonymity .....	9
6.4	Fair Treatment of employees that are the subject of a disclosure.....	9
6.5	Data Protection Principles.....	9
6.6	Handling of an Investigation and Important Procedural Steps.....	10
6.6.1	Confirmation of receipt and general handling of whistleblowing reports.....	10
6.6.2	Initial Assessment.....	11
6.6.3	Fact Finding and Evidence .....	11
6.6.4	Completion and Final Report.....	11
6.6.5	Information Obligation .....	11
6.6.6	Final Evaluation .....	12
6.6.7	Recusal.....	12
6.6.8	False or Defamatory Reports.....	12
7.	WHISTLEBLOWER PROTECTION AND SUPPORT.....	13
7.1	Data Protection, Retention Period, Confidentiality .....	13
7.2	Prohibition of Retaliation.....	13
7.3	Support.....	14
8.	INTERPRETATION, VERSION CONTROL AND REVIEW .....	14
	ANNEX 1: COUNTRY DEVIATION LIST – SPECIFIC REQUIREMENTS .....	15
	ANNEX 2: PRIVACY NOTICES.....	16

## 1. INTRODUCTION AND PURPOSE

In line with the company's speaking up culture and in order to comply with the regulatory requirements, the Group Whistleblowing Policy of RONAL GROUP (hereinafter '**Policy**') has been introduced with the direct respectively indirect aim to:

1. effectively prevent, detect and respond to possible illegal and /or unethical activities;
2. provide clear guidance about the available internal and external reporting channels regarding potential violations of the company's internal regulations or applicable laws;
3. protect the business and reputation of the RONAL GROUP (hereinafter '**Group**' or '**RONAL GROUP**') and each of its entities (in the following referred to as: '**RONAL GROUP Entity**');;
4. encourage and protect the person who reports in good faith a possible or actual misconduct or violation of the laws or ethical principles (hereinafter '**Whistleblower**' or '**Discloser**'; see also section 2.) that the disclosing person might have become aware of from any negative impacts, not limited to any repercussions or any sort of discrimination; and
5. comply with the EU Whistleblowing Directive (EU) 2019/1937 (hereinafter '**Directive**') and local laws.

The Policy is based on RONAL GROUP's core values. The RONAL GROUP is committed to achieving high ethical standards in the manifestation of all of its practices. Among other internal regulations, this Policy shall ensure integer decisions and Compliance.

The procedure for handling reports of violations regulated by the Policy, remains without detriment to the local laws of the individual RONAL GROUP Entity countries. Where local law prescribes a different course of action to that set out in this Policy, or in the event of any conflict between local law and this Policy, the provisions of local law shall prevail over those of this Policy. Country specific deviations from the standard handling according to this Policy are outlined in the Annex 1 to the Policy provided for each country of the RONAL GROUP Entity. The Annexes to this Policy form an integral part of it.

RONAL GROUP is determined to adhere to all the guidelines under the Directive, including ensuring a process of continuous improvement of the existing whistleblowing management system, implementing required changes, updates through regular revisions, as well as evaluating the process.

## 2. APPLICABILITY AND SCOPE

A '**Whistleblower**' or '**Discloser**' is defined as a person who reports suspected or actual wrongdoing (refer to the definition of '**Qualified Disclosure**') and has reasonable belief that the information is true at the time of reporting.

The Group Whistleblowing Policy applies, particularly, to:

- all employees of the RONAL GROUP and its affiliated companies which are controlled by the RONAL GROUP or RONAL GROUP Entity, including outsourced or auxiliary personnel, volunteers and interns;

- external stakeholders, such as shareholders, external partners, clients, consultants, outsourcing providers, contractors, sub-contractors, intermediaries and suppliers who perform, have performed work and or services for RONAL GROUP or RONAL GROUP Entity, job applicants (if they are not explicitly excluded by law – please see [Annex 1](#) for reference), former employees and their family members;
- who may or effectively submit a report (see also section 1.).

This Policy intends to facilitate and encourage to report information that are or are believed to be a relevant disclosable matter such as potential or occurred violations of internal regulations or applicable laws which qualify as ‘relevant disclosable matters’ that should be reported.

### **What is a 'qualified disclosure' and what shall be reported?**

Qualified disclosures are information which can, shall or have been reported and relate to matters sufficiently or highly relevant in the light and in the meaning of the Directive concerning infringements or potential infringements of local laws or EU law or internal regulations of the company regardless of their current status (whether occurred, ongoing or planned). In the following such information and matters are collectively referred to as: ‘**Qualified Disclosure(s)**’.

In particular, but not limited to the ones mentioned, they cover:

- possible fraudulent and corrupt activities within RONAL GROUP or RONAL GROUP Entity or with respect to partners, suppliers, other third parties, such as authorities;
- racial, sexual or any other sort of discrimination;
- any conduct or case involving substantial risk or damage to public health and safety, the employees or the environment;
- unauthorised use of funds or other assets;
- neglect or abuse of clients or relationship with clients;
- conflicts of interest;
- abuse of authority, gross waste or mismanagement;
- unethical conducts, gross negligence, bullying, harassment;
- actions or omissions resulting in damage or risk of harm to human rights, the environment, public health and safety, safe work-practices or the public interest;
- any failure to comply with, or breach of legal, regulatory, sensitive contractual or internal requirements; or
- any other type of misconduct which could have a significance for the RONAL GROUP Entity or RONAL GROUP as such.

Please see [Annex 1](#) for possible local differences.

### **What matters shall not be reported through the Whistleblowing Channels?**

Personal work-related grievances are not protected under the Policy and shall only be reported to the specific management or HR team unless such grievances:

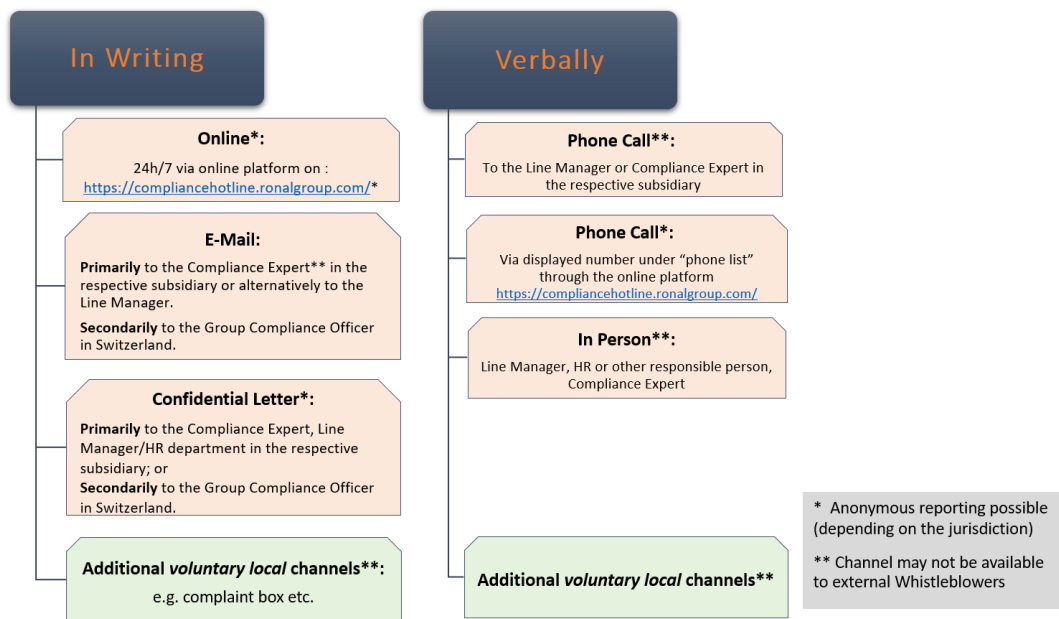
- have significant implications for the RONAL GROUP or RONAL GROUP Entity; or
- relate to any conduct, or alleged conduct, relevant as Qualified Disclosure; or
- for any reason may - according to the overall assessment – have an impact on the RONAL GROUP Entity or RONAL GROUP in total.

Any person who has initiated or been involved in a misconduct may make a voluntary disclosure before an actual investigation takes place. In this case and subject to prevailing mandatory legal provisions, this will be mitigatingly taken into account with respect to the final assessment and with respect to the measures and consequences for the reporting person.

### 3. WHISTLEBLOWING REPORTING CHANNELS

Subject to few limitations defined, Qualified Disclosures can be submitted at any time, using one of the provided channels below. Certain jurisdictions allow anonymous reporting - country-specific peculiarities and exceptions may need to be checked in advance (please check your local regulatory conditions and framework before reporting and see [Annex 1](#) for reference). If the Whistleblower wishes to remain anonymous this might set restrictions to RONAL GROUP to run investigations accordingly.

**RONAL GROUP Whistleblowing Channels:**



**Note:** Outside disclosures are subject to permissibility according to the Whistleblowing Policy and local laws. This concerns any external disclosures through the available channels, for example to the authorities.

## **Written Disclosures:**

Reports can be submitted in writing through:

1. The **online platform** <https://compliancehotline.ronalgroup.com/> which is available 24h/7 both to internal as well as external Whistleblowers.
2. **E-mails:** Disclosures shall be submitted to:
  - direct Line Manager or any superior Line Manager of the concerned person or reporting person.
  - directly to the Compliance Expert of the respective subsidiary (using [intranet link](#)); for externals: a report can be made to the Compliance Expert as far as that person is known to the Whistleblower.
  - Group Compliance Officer (for employees and external persons)  
Compliance(at)ronalgroup.com

For additional country-specific details, please see also [Annex 1](#).

3. **Confidential letters:** Disclosure can be submitted to the attention of the Line Manager or HR Department of the respective subsidiary. Alternatively and secondarily, a confidential letter marked as “confidential reporting” can be sent to the Group Compliance Officer located in Switzerland:

Group Compliance Officer  
RONAL GROUP - Ronal AG  
Lerchenbuehl 3  
4624 Haerkingen  
Switzerland

4. **Other channels:** Subject to local laws and regulations, subsidiaries may provide additional reporting channels. Anonymous reporting may be possible depending on the channel and subject to local laws (please see [Annex 1](#) for reference).

## **Verbal Disclosures:**

Reports can be submitted verbally through:

1. **Phone call** to the Line Manager or Compliance Experts
2. **Phone call** to the publicly published number for the Whistleblower Compliance Hotline platform allowing employees and external persons personalized and anonymous reporting
3. **In person** towards the Line Manager, HR or Compliance Expert(s)
4. **Other Channels:** Subject to local laws and regulations; local subsidiaries may provide additional verbal reporting channels for employees and/or external persons

## **Exceptions: External Disclosures**

In line with national laws Whistleblowers may submit a Qualified Disclosure directly outside RONAL GROUP or RONAL GROUP Entity such as to competent state authorities (please see [Annex 1](#) for local reference). As a principle, it is strongly recommended, and all Whistleblowers are encouraged to report through company provided (internal) channels first – whenever possible.

Unless a public disclosure is being made under the provisions of the Directive and local law, speaking to external parties, e.g. authority about confidential information in relation to entities of the RONAL GROUP without respective authorization or justification, may be subject to disciplinary measures.

## **4. REPORTING CONTENT**

Any disclosure submitted should **include the following minimum information:**

- **The first and last name of the Whistleblower** subject to an anonymous disclosure, or subject to permissibility of such based on local regulations (see [Annex 1](#) for country-specific particularities);
- **Contact details of the Whistleblower** for the receipt confirmation of the report and or future follow-up information on the process depending on the channel used (same as above: no contact information is required for the report if in your jurisdiction a report can be submitted anonymously or if you by your own initiative and voluntarily do not want to receive a confirmation or further updates);
- **A detailed description of the facts** (incl. date, time and place where the alleged incident or misconduct is occurring or has occurred as per section 2 of this Policy), with the clear identification of the involved person(s);
- **Information about previous report(s)** in the same or similar matter: whether and to whom the incident or misconduct was previously reported, as well as the outcome/conclusion;
- **Information on whether the management is aware** of the incident or wrongful act;
- **Information on alternative contacts:** who else can be contacted with regards to the incident or wrongful act;
- **Obstructions:** Has anyone tried to hide this, or tried to discourage you as the Whistleblower from sharing your concern? If this is the case, please tell us who, and how and why?;
- **All other relevant and supporting information and documents**, as available, shall be attached and submitted with the report which could help confirm the substantiation of these facts and provide further context-related information to the facts or to the arisen suspicion of an imminent misconduct or violation.

## **5. RESPONSIBILITIES**

Where a disclosure has been submitted to the Line Management or HR or other responsible person in the function, he/she shall inform the Compliance Expert without undue delay. In case of absences, the superior or a designated person shall assume this responsibility. The Line Manager or superior shall not assess whether the disclosure can be considered as a Qualified Disclosure or not.

If the case qualifies in importance and relevance on RONAL GROUP level based on communicated internal standards or in case of absence of the Compliance Expert and missing designated person, the Group Compliance Officer shall be informed immediately and all information needed shall be provided.

Once the internal or external report is submitted directly or indirectly via the RONAL Compliance Hotline to the Group Compliance Officer, he/she shall decide on whether to take the lead for the particular case or delegate the case to the local Compliance Expert, unless a case has been directly submitted to the Compliance Expert by the Whistleblower (selection of country at the time of submission). Where the case is delegated to the local level, he/she shall align with the (local) Compliance Expert on the following steps. The Compliance Expert will inform the Group Compliance Officer about the progress of the investigation(s).

Subject to exceptional cases, the Compliance Expert is generally responsible for conducting the assessment and leading the investigation on local Level. The Group Compliance Officer may take the lead in cases of high impact, conflict of interest, in absence of the Compliance Expert or lack of designated person, upon request by the Compliance Expert or upon its discretion if it considers the case of special importance for the RONAL GROUP based on internal standards.

The Compliance Expert, respectively the Group Compliance Officer, will further coordinate the efforts, where required, work together with further specifically named person(s) or selected supporting person on a case-by-case basis. Furthermore, he or she shall prepare a final report latest upon request to the attention of an investigation team and coordinate with the decision-making process based on internal processes.

Where the investigation concerns particular topics or areas such as HR, ESG, the person in lead may delegate certain tasks or appoint a supporting person from the respective department.

The Whistleblower shall at all stages cooperate and support the ongoing investigation.

The submission of a report and clarification of the responsibility of the person in lead is followed by an initial assessment on the matter in line with section 6.6.2 and investigation in line with the section 6.6.3 and following of this Policy (see below) as well as the internal standards.

**Conflicts:** In case of any conflicts of the provisions of this Policy with prevailing local laws or regulations with respect to the procedure or requirements concerning the handling of Qualified Disclosures, the local laws and regulations shall prevail.

Further, where provisions of this Policy conflict with the internal (investigation) standards, the latter shall prevail.

In case of conflicts of interests within Compliance organization, the case shall be handed over immediately to the next higher level of responsibility.

## **6. PROCEDURAL PRINCIPLES**

### **6.1 Leading Investigation Principles**

This Policy aims to ensure that every investigation and conclusion is carried out based on a fair, unbiased and neutral approach while applying common sense, best practices, company standards and requirements under the Directive.

### **6.2 Ensuring Confidentiality**

Any person involved in the investigation process is committed to the absolute confidentiality of the investigation at all stages. RONAL GROUP, respectively the RONAL GROUP Entity, shall maintain confidentiality in the meaning and within the scope of the Directive at all times and ensure that the identity of the Whistleblower and his/her facilitator are not disclosed, without their express consent, to any person who is not an authorized member of staff competent to receive and follow up on reports. The same shall

apply to any other information from which the reporting person's identity may be directly or indirectly identified. If a disclosure of identity is unavoidable, the Whistleblower will be informed before his/her identity is disclosed, unless such information would jeopardize the related investigations or judicial proceedings in line with the applicable laws and privacy regulations. Except to anonymous reporting, the identity of the Whistleblower may exceptionally be revealed to the concerned individual about whom a report is made in line with the local laws and privacy regulations.

### **6.3 Ensuring Anonymity**

The RONAL Compliance Hotline ensures the technical anonymity of the person and guarantees that the identity of the Whistleblower cannot be established by other technical means where an anonymous disclosure is intended.

Once a Qualified Disclosure has been submitted via RONAL Compliance Hotline online tool, the Whistleblower remains anonymous, unless he/she intends to identify himself/herself at some stage. Cases of abuse or prevailing country-specific legal regulations remain reserved from this principle.

To ensure anonymity of internal reporting via the RONAL Compliance Hotline telephone number, a translation office bound by contractual secrecy transcribes the audio message in the system, taking all precautions to ensure the anonymity of Whistleblower.

Notwithstanding the above, in order to comply with legal obligations, the person(s) directly concerned shall be informed at a reasonable time about an ongoing investigation in line with the prescribed time frame of GDPR respectively prevailing local laws (also see section 6.6.5).

### **6.4 Fair Treatment of employees that are the subject of a disclosure**

RONAL GROUP respectively RONAL GROUP Entity is committed to ensure the fair treatment of any employee and person named in the reporting respectively to whom such disclosure relate. Fair treatment of those persons implicated in a misconduct disclosure may include but is not limited to:

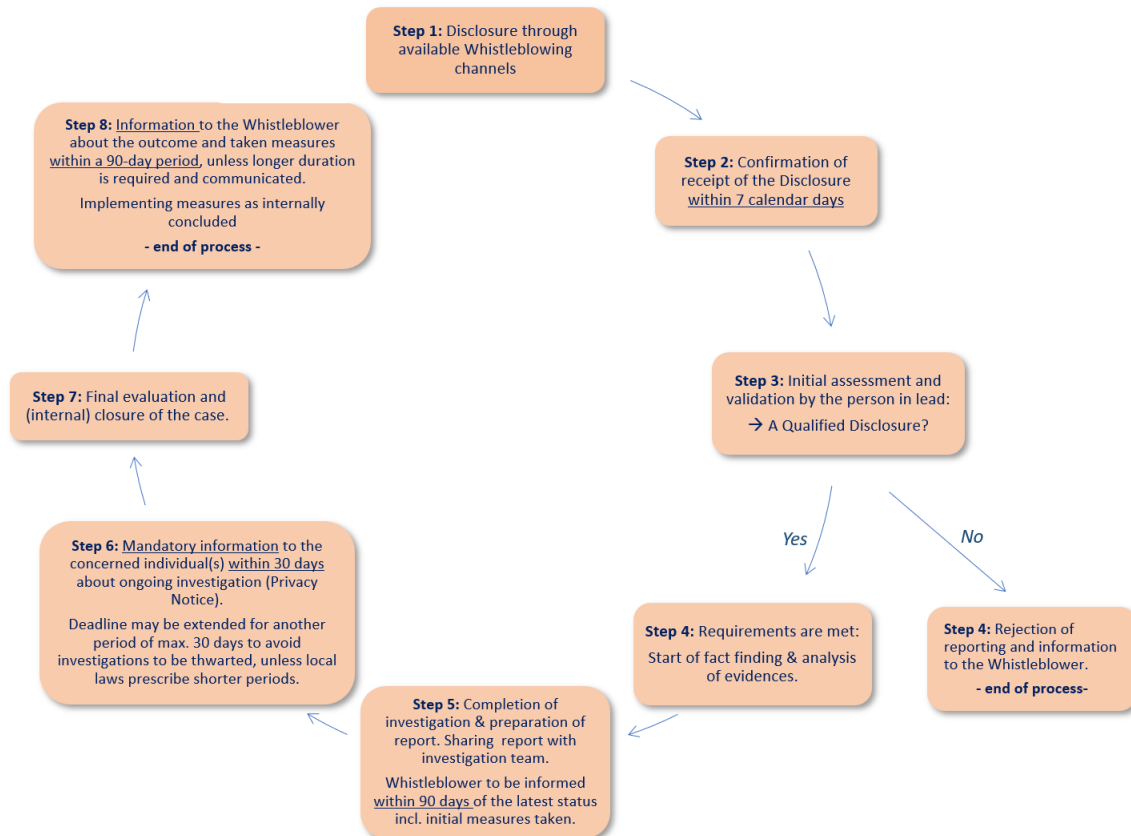
- The right to be "heard" on, and respond to the allegations as against them before any adverse findings are made against them; and
- The right to have his/her responses considered and, in appropriate circumstances, investigated.

### **6.5 Data Protection Principles**

See below under section 7 "WHISTLEBLOWER PROTECTION AND SUPPORT".

## 6.6 Handling of an Investigation and Important Procedural Steps

Process – from Disclosure to Closure (Overview):



### 6.6.1 Confirmation of receipt and general handling of whistleblowing reports

Once a disclosure has been submitted there is an initial approval for substantiality.

If a report is submitted on the electronic whistleblowing / compliance platform, the confirmation of receipt will be sent automatically to the Whistleblower. The Whistleblower will be able to communicate with RONAL’s respective Compliance Expert or Officer, receive feedback and/or provide additional information through the platform.

In any case, the Whistleblower shall provide all supporting documents as outlined in this Policy and where the receiver of the Disclosure is different from the handler, he/she shall forward all information to the local Compliance Expert, in case no other particular processes have been defined.

Regardless of the channel used, a confirmation of receipt shall be submitted to the Whistleblower **within 7 calendar days** and additional information as feasible (provided that a contact, respectively a contact channel, is available).

### 6.6.2 Initial Assessment

An initial assessment has to be carried out within the timeframe specified for each country (please see [Annex 1](#) for reference) on whether the reporting will be considered a Qualified Disclosure and on who will lead the investigations.

Where it has been concluded that the reporting can be considered as a Qualified Disclosure based on the criteria listed under section 2 of this Policy, investigation shall proceed in accordance with the responsibilities outlined under section 5 and section 6 (in particular 6.6.3) of this Policy as well as the designated RONAL GROUP standards.

Follow-up actions and internal coordination must be taken without undue delay.

If the respective investigator comes to the conclusion that the report constitutes a Non-Qualified Disclosure, he or she shall provide a response through the same channel as the report came in (where technically possible - see section 6.6.1) about the final decision and the reason for that decision.

If the initial assessment shows that the disclosed case constitutes a Qualified Disclosure, the Whistleblower shall be informed, and the respective Compliance Expert/Officer shall begin with the Fact Finding and Evidence Process.

He/she may at this stage assign specific tasks to a supporting person and or initiate or advise on preliminary measures.

In case it turns out that the wrongdoing should be reported outside the organization, the RONAL GROUP Entity will assess on which authority needs to be contacted.

### 6.6.3 Fact Finding and Evidence

An investigation requires fair and objective conduct from the respective **investigation team** (which shall be set-up and consist of the employees of respective departments in line with the internal standards) as well as all involved parties in line with the above mentioned principles (section 6.1-6.5). The facts shall be collected comprehensively and evidence shall be verified where necessary.

Witnesses shall provide copies or any other meaningful and useful evidence that they intend to invoke during an investigation hearing. The involved parties shall cooperate to the best effort.

### 6.6.4 Completion and Final Report

Based on the gathered information and usable evidence an objective and impartial review shall be carried out. Further actions on a case-by-case basis can be taken in order to collect (further) evidence(s) respectively confirm their reliability. Thereafter, a final investigation report will be drawn up.

### 6.6.5 Information Obligation

The process of the investigation will be constantly monitored and a *general* feedback be provided to the Whistleblower **within the first 3 months** of the receipt of the Qualified Disclosure – provided that the investigation would not be thwarted by doing so and that it would not contravene any prevailing legal provisions (please see [Annex 1](#) for reference).

The respective RONAL GROUP Entity is obliged to ensure the privacy information obligations based on the General Data Protection Regulation (short: GDPR) and compliance with the respective country privacy laws. In particular, it shall inform the concerned individuals about an ongoing investigation within a reasonable period after obtaining the personal data, but at the **latest within 30 days** which

may be extended for another period of the same duration if additional time is required and investigations may be thwarted, provided local laws prescribe shorter periods.

Reporting persons shall be kept informed with respect to an ongoing investigation in an adequate manner from time to time without undue delay or upon request.

**Within 3 months** from the date of the submission of the confirmation of receipt to the Whistleblower or, at latest within 3 months from the expiration of the 7-day-period from the submission of the report, the investigator in lead shall provide feedback to the Whistleblower and communicate

- **dismissal of the case** by providing the reasons for the decision, or
- the **activity carried out** and yet to be carried out (in case a more time-consuming investigation must take place) as well as any **measures taken** so far, or
- in case a **final decision and conclusion** has been drawn up, communicate on the key outcomes to the concerned person and the Whistleblower. If required, additional measures may be taken.

as well as summarize and communicate to the appropriate internal bodies for a follow-up:

- the **key aspects** of the report, where applicable and necessary.

#### **6.6.6 Final Evaluation**

The investigation team is responsible for the possible outcomes and sanctions – if justified, and decides about the next steps. These can range from a warning and record in the employee’s files up to further measures which fall under the discretion of the RONAL GROUP Entity or, where applicable, the RONAL GROUP.

#### **6.6.7 Recusal**

If there is a circumstance that the persons involved in the Whistleblowing procedure have

- a personal involvement or interest in the case;
- a lack of impartiality, in particular due to kinship, friendship or enmity with either the Whistleblower (if known) or the suspect,

they are not allowed to investigate a case.

Anyone involved or concerned by the investigation process may submit a report with all necessary information and substantiated documentation to the Compliance Expert, respectively Group Compliance Officer, if there is a concern of partiality by the investigator, for a probe into such cases of conflict of interest. The investigation team shall decide on the exclusion of the concerned person from the ongoing investigation.

The Compliance Expert must inform the Managing Director and the Group Compliance Officer on his/her own initiative if he/she is having valid reasons that make it necessary to withdraw from the investigation.

#### **6.6.8 False or Defamatory Reports**

Whistleblowers must have reasonable grounds for the reporting made in their disclosures and the claims be sufficiently substantiated. A Whistleblower is not required to prove its allegations and can still qualify for protection even if the Qualified Disclosure turns out not to be correct if initialization was made in good faith and trust.

Submitting false information or in the event of slanderous or defamatory reporting however, despite the fact that there are no reasonable grounds to believe that the information about the reported violation or misconduct is true at the moment of submission, may result in taking disciplinary proceedings against the Discloser and may in severe cases even be subject to criminal liability.

## 7. WHISTLEBLOWER PROTECTION AND SUPPORT

### 7.1 Data Protection, Retention Period, Confidentiality

The RONAL GROUP and its entities ensure that applicable data protection standards and principles apply to those taking part in the investigation. A very strict need-to-know principle shall apply for any case related personal data with respect to the concerned individuals in line with the information obligation principles of the respective privacy laws and this policy.

Any investigating persons are not bound to the day-to-day reporting line, when acting as the lead or part of an investigation team relating to the whistleblowing. Any conflicts shall be reported to the Group Compliance Officer immediately during as well as after the respective investigation.

Data storage shall be minimized and primarily comply with the requirements of the applicable local laws and the provisions of the EU General Data Protection Regulation (GDPR). Furthermore, the retention period for personal data concerning whistleblowing cases shall be handled in line with the RONAL GROUP's Whistleblowing Privacy Notice ([Annex 2](#)), internal guidance concerning this Policy (Addendum Annex 1) and the local applicable Data Retention Policy. After the closure of the investigation of a case and the required retention period, the recorded cases shall be anonymized or deleted.

The confidentiality of the Whistleblower's identity will be handled in accordance with the local laws and therefore the identity may be disclosed to the reported individual(s) in exceptional cases according to legal obligations.

### 7.2 Prohibition of Retaliation

The Whistleblower and or his/her auxiliary as reporting facilitators assisting the disclosing Whistleblower or his/her family members or other associated persons of the Whistleblower shall be protected against retaliation or other negative adverse consequences.

**Retaliation includes**, among others, threatened, proposed or actual, direct or indirect act or omission that can result in harm to a Whistleblower or other relevant interested party, related to whistleblowing. It means all actions that may be considered adverse to the individuals who report or assist with the reporting of a violation. Harm includes any adverse consequence, whether work-related or personal, including, but not limited to, dismissal, suspension, demotion, transfer, change in duties, alteration of working conditions, adverse performance ratings, disciplinary proceedings, reduced opportunity for advancement, denial of services, blacklisting, boycotting, damage to reputation, disclosing the whistleblower's identity, financial loss, prosecution or legal action, harassment, isolation, imposition of any form of physical or psychological harm.

In particular, they may be:

- refusal to establish an employment relationship;
- termination or dismissal without notice of the employment relationship;
- reduction of the remuneration of the employee;
- withholding promotion or disregard for promotion;
- transfer or reassignment;
- disregard in awarding work-related benefits other than wages;
- demotion of a worker;
- suspension from employment or duties;
- other activities indicated in the procedures concerning the receipt and follow-up of reports of infringements established for each country (please see [Annex 1](#) for reference).

### **7.3 Support**

Throughout the process,

- the person in lead for the investigation will receive the necessary support from senior management,
- the Discloser's concerns will be taken seriously, and
- the Discloser will be provided with sufficient support and protection throughout the investigation and – to the extent necessary – thereafter.

## **8. INTERPRETATION, VERSION CONTROL AND REVIEW**

In case of any ambiguity or contradiction regarding this Policy, the Group Legal and Compliance Team reserves the right to interpret and make a final assessment.

This Policy shall become effective upon its publication (see Release Date) and announced on the website of RONAL GROUP as well as in the RONAL intranet.

It shall be reviewed regularly and adjusted based on the changes of the local laws and regulations, internal needs or topic-related developments. The release of a new version shall be also announced on the intranet and on the respective website (please see [Annex 1](#) for reference to local deviating regulations).

**ANNEX 1: COUNTRY DEVIATION LIST – SPECIFIC REQUIREMENTS**

See separate document.

**ANNEX 2: PRIVACY NOTICES**

See separate document.