

Revision	Release Date	Effective Date	Concise Description of Changes
1	2021-05-27	2021-05-27	Initial Release
2	2022-08-30	2022-08-30	Updated sec. 4.2 & 4.3

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1.0 PURPOSE


This policy establishes procedures for the receipt and handling of concerns, including those submitted by employees, as to accounting or auditing matters, or violations of the Company's Code of Ethics (the "Code").

This policy provides procedures for interested parties, including employees, to raise concerns. While the list below provides examples of the types of subjects covered by this policy, it is not intended to be exhaustive and any person with related concerns should raise those issues in accordance with this policy.

2.0 SCOPE

This Policy relates to employee reports regarding any questionable accounting and other violations of the Code, including, without limitation, the following:

- misrepresentation, fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement, books and/or records of the Company;
- deficiencies in or noncompliance with the Company's internal controls;
- any attempts to mislead or improperly influence the Company's independent auditor in the course of the performance of their audit;
- deviation from full and fair reporting of the Company's financial condition, such as material misrepresentations or omissions with respect to the Company's business, financial condition, results of operations or cash flows, in public disclosures of the Company's financial position and prospective reports;
- improper expenditure of Company funds;
- improper use of Company property (including disclosure of proprietary information);
- use of non-public Company information to trade in securities; or

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- any other violations of the Company's Code.

3.0 RESPONSIBILITY

The Chief Ethics & Compliance Officer is responsible for maintaining a global reporting mechanism and case management tool.

4.0 POLICY STATEMENT

4.1 Employee Complaint Procedures


Any employee of the Company must submit a good faith report regarding financial statement or other disclosures, accounting, internal accounting or disclosure controls, auditing matters or violations of law or violations of the Code to the management of the Company without fear of retaliation of any kind. The Company is committed to achieving compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices. Employees are required to follow these procedures and report any possible violations or questionable matters that have occurred, are ongoing or are about to occur. The Chief Ethics & Compliance Officer will oversee treatment of employee concerns in this area.

4.2 Receipt of Employee Reports

Employees with concerns regarding accounting and other matters or violations of the Code may report their concerns to their direct supervisor, the Legal Department, Human Resources, the Chief Ethics & Compliance Officer or on a confidential or anonymous basis either via phone or web to the Integrity Helpline at ClariosIntegrityHelpline.com. **In addition, in locations where applicable, employees may report to their local named reporting and investigation resource.**

4.3 Treatment of Reports

- Upon receipt of a report, the Chief Ethics & Compliance Officer will (i) triage the report and assign an appropriate investigator and (ii) in the case of a non-anonymous report, acknowledge receipt of the report to the sender **within five (5) working days and explain next steps.**
- If the matter is significant, the Chief Ethics & Compliance Officer will discuss at any time the concerns raised with the General Counsel and the Chair of either the Risk Management Committee or the Audit Committee.
- Upon conclusion of any significant investigation, the Chief Ethics & Compliance Officer will report on a quarterly basis to either the Risk Management Committee or the Audit Committee all findings of fact, conclusions, and remedial actions.
- The Company will not directly or indirectly, discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in his or her terms and conditions of employment based upon any good faith reported concern.
- Confidentiality will be maintained to the fullest extent possible, unless otherwise consented to by the employee, as may be necessary to conduct a thorough investigation or as required to be disclosed by law.

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- The Company endeavors to provide feedback to the reporting employee on the progress and outcome of matters reported in accordance with this policy within a reasonable timeframe which shall not exceed three (3) months from the date of the acknowledgement of receipt of the report.

4.4 Reporting Complaints to Governmental Agency

Nothing in this policy is intended to override any employee’s rights and remedies as a whistleblower under applicable whistleblower statutes. The Company has a strict no-retaliation policy, prohibiting retaliation against employees for reporting, either internally or to any governmental agency regulatory organization, information which he or she reasonably believes relates to a possible violation of law. Retaliatory conduct includes discharge, demotion, suspension, threats, harassment, and any other manner of discrimination in the terms and conditions of employment because of any lawful act the employee may have performed.

5.0 RECORDS/LOGS

The Chief Ethics & Compliance Officer will maintain a log of all reports, tracking their receipt, any investigation and resolution and shall prepare a periodic summary report at least annually for the Risk Management Committee or the Audit Committee. Copies of reports and such log will be maintained in accordance with the Company’s record retention policy.

6.0 REFERENCES

- 6.1 [CLARIOS' Code of Ethics](#)
- 6.2 [CLARIOS' Integrity Helpline](#)

7.0 DEFINITIONS

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