

Whistleblowing Policy for Topsil GlobalWafers A/S

1 Introduction

Topsil GlobalWafers A/S is committed to having an open culture allowing anyone to speak freely and report a wrongdoing or unlawful conduct if there is reasonable suspicion about Topsil GlobalWafers A/S' activities, employees, management, suppliers, etc.

The employees are often the first to observe improper practice or wrongdoing within Topsil GlobalWafers A/S. Such conduct is usually reported to the employee's supervisor or other internal channels, but we also recognize that at times it may be difficult to go through the ordinary channels.

It is essential to Topsil GlobalWafers A/S that such practice comes to light and a whistleblowing system has therefore been implemented. The system enables employees of Topsil GlobalWafers A/S who know of or have reasonable grounds to suspect any serious wrongdoing and impropriety or illegal conduct within Topsil GlobalWafers A/S to report such conduct.

This whistleblowing policy explains how to use the whistleblowing system, the disclosures which can be reported, how whistleblowing reports are handled, etc.

2 Who can blow the whistle?

The whistleblowing system can be publically accessed on Topsil GlobalWafers A/S' website.

3 Which concerns can be reported?

There are three types of concerns which can be reported to the whistleblowing system:

- 1) Serious offences
- 2) Serious wrongdoings
- 3) Violation of a number of EU rules

Serious offences include, for example, violation of a statutory duty of confidentiality, abuse of financial means, theft, fraud, embezzlement, fraud, extortion, forgery, bribery, hacking, illegal bugging, etc. as well as serious breach of occupational safety, breach of statutory obligations to act, etc.

Serious wrongdoings include all conduct, which are in the public interest to elicit, for example, discrimination, violence, harassment of a serious or recurring nature (including any form of sexual harassment). In addition, it includes all conduct which may pose a risk to human safety and health or other serious risks (such as serious errors or wrongdoing related to IT operations), whether or not the conduct is illegal. Violation of EU rules in the following areas can be reported:

- public procurement
- financial services, products and markets
- prevention of money laundering and terrorist financing
- product safety and compliance
- transport safety
- environmental protection
- radiation protection and nuclear safety
- food and feed safety, animal health, animal welfare and public health

- consumer protection
- protection of privacy and personal data
- security of network and information systems
- competition law and state aid
- corporation tax law

Most of the EU rules above are implemented in Danish law as well.

It is not a requirement that the offence or conduct can be attributable to a single person. Conduct which cannot be attributable to a single person, but which, for example, are due to a fundamental (system) error within Topsil GlobalWafers A/S, can also be reported.

The whistleblowing concerns must always be reported in good faith. This means that you must have a reasonable ground to believe that the information you are reporting is correct. Concerns conducted in good faith will not have consequences for the whistleblower. However, it may have consequences (including fines) if you deliberately report incorrect information - especially if the purpose is to harass or harm employees, management, third parties, or Topsil GlobalWafers A/S in general.

4 Which concerns cannot be reported?

Minor concerns or inconveniences cannot be reported to the whistleblowing system. Only concerns that are of public interest (such as the examples mentioned above) can be reported.

Less serious concerns such as dissatisfaction with pay, incompetence, general collegial difficulties, absence, private use of office supplies, violation of internal smoking policies, alcohol consumption or other inappropriate behaviour or conduct cannot be reported to the whistleblowing channel, unless they are of a serious or repetitive nature. The same applies to violation of formal rules, such as procedural rules, unless the violations are serious or repetitive.

Such less serious concerns should be reported through the usual channels, such as HR or your supervisor. If less serious concerns are reported to the whistleblowing channel, the report will be rejected.

5 How do I blow the whistle?

Whistleblowing concerns can be reported in writing to DLA Piper Denmark Law Firm P/S, which administers the whistleblowing system. Whistleblowing concerns can be reported in the following ways:

- Through Topsil GlobalWafers A/S's whistleblowing platform available at the following link:

[Whistleblowing Policy for Topsil GlobalWafers A/S](#)

Whistling can also be done by contacting DLA Piper by post at: DLA Piper Denmark, Att. Marlene Winther Plas, Oslo Plads 2, 2100 Copenhagen, Denmark.

It is also possible to report your whistleblowing concern to the Danish Data Protection Agency. The Danish Data Protection Agency is a public authority which operates an external whistleblowing system. It is optional whether you would like to report a concern to DLA Piper or to the Danish Data Protection Agency. However, we recommend that you use the reporting channels above if the concern can be effectively addressed by Topsil GlobalWafers A/S, and you assess that there is no risk of retaliation (i.e. that the disclosure could have negative consequences).



You can read more about the Danish Data Protection Agency's whistleblowing system and how to use it at the following link: <https://whistleblower.dk/english>

6 How whistleblowing reports are handled

When you report a whistleblowing concern, the whistleblowing reports are received and registered by the law firm DLA Piper. You will receive a confirmation of receipt within seven days of reporting.

The recipient of DLA Piper will do a screening (initial assessment) of the whistleblowing report to determine whether it relates to a qualifying disclosure (see section 2- 4 above).

If it is a qualifying disclosure, DLA Piper will forward it to a trusted employee of Topsil GlobalWafers A/S who is specially designated to handle such reports. A minimum of two trusted employees are always appointed to ensure that the whistleblowing report is never forwarded to a person to whom the report relates.

The trusted employees of Topsil GlobalWafers A/S are:

- Shushanik Rytter (primary trusted employee)
- Flemming R. Larsen (primary trusted employee)

The concern reported by you will then be investigated and, if necessary, handled by the trusted employee. Within three months after the whistleblowing concern has been reported, you will receive feedback, i.e. be informed of the measures introduced or to be introduced, as well as the reasons behind them.

7 Confidentiality and anonymity

DLA Piper Denmark Law Firm P/S and Topsil GlobalWafers A/S treat all information received through the whistleblowing system with confidentiality and discretion.

Whistleblowing reports made by you is protected by statutory confidentiality. Your identity will thus be kept secret by those handling the reported concern. If and when needed, assistance can be obtained from other external trusted advisers for the handling of the concern.

However, your identity may be disclosed if you give your express consent to it or it is required by law. It may also be disclosed if it is necessary for the persons you are blowing the whistle against in order for them to defend themselves in a lawsuit (but in that case you will be informed of this before the disclosure takes place).

The information in your report, which cannot directly or indirectly can disclose your identity can also be disclosed if necessary, to handle your report or prevent an offence.

It is also possible to report a concern anonymously to the whistleblowing system. If you would like to report a concern completely anonymously, we advise you not to report the concern through Topsil GlobalWafers A/S' network, IT equipment, telephone numbers, email accounts or other communication channels/equipment of which Topsil GlobalWafers A/S has control.

If possible and appropriate, we generally advise you not to report concerns anonymously since concerns raised anonymously can be difficult to follow up on if, for example, there are questions about the whistleblowing report.

8 Protection of whistleblowers and reported persons

Persons who report a whistleblowing concern (the whistleblower) are legally protected against any kind of retaliation (negative consequences), including threat of or attempt of retaliation as a result of a concern, as long as the concern is reported in accordance with this whistleblowing system.

In addition, reporting of information which you have authorized access always be permitted. Report of such information will not be considered a breach of law or an agreement (for example, the information is protected by statutory confidentiality, the Copyright Act, the Trade Secrets Act, or the like).

If you are mentioned in a report (i.e. you are under suspicion), your identity will be protected as part of the handling of the reported concern - at the same level as the whistleblower's identity (see section 7 above).

In addition, you will at any time have the right to defend yourself if a case is filed against you, which includes that we register all information in the case. In addition, you have the right to request insight, correction or deletion of your personal data to that extent the rules under GDPR or the data protection law entitle you to.

9 Information on personal data (GDPR)

The data controller for this whistleblowing system is:

DLA Piper Denmark Law Firm P/S
CVR nr. 35 20 93 52
Oslo Plads 2
2100 København Ø, Denmark

The personal data processed in connection with the whistleblowing system most often relates to the following areas:

We process identification information relating to persons who report a concern and other information provided in connection with the report or at a later stage in the process.

We process information contained in reports about persons who are included in the reports, including typically identification information and information about the accused persons' involvement in the reported activities.

The information is processed for the purpose of administering the whistleblowing arrangement as described in this whistleblowing system.

The legal basis for the processing is section 22 of the Whistleblowing Act, cf. Article 6(1), para c, of GDPR.

The personal data will be passed on to law enforcement authorities and others which will assist us with the investigation and prosecution of reported criminal offences in case of violation of the law. In addition, the information will be shared with the trusted employees of Topsil GlobalWafers A/S, as described in section 6 above. Information which is reported and clearly is not relevant for handling of the concern of a specific report (including whistleblowing reports rejected cf. section 4 above) is deleted after 7 days.

Reports, which are handled, are normally deleted 18 months after completing the investigations of the information alleged in the report.

However, we may retain the data for a longer period of time if it is necessary to comply with the law or for a legal claim to be determined, defended or enforced.



As a data subject, you have certain rights under GDPR:

- You have the right to request insight, correction or deletion of your personal data.
- You also have the right to object to the processing of your personal data and have the processing of your personal data restricted.

These rights may be subject to conditions or limitations and in some cases, we may therefore refuse to comply with your request. However, you always have the right to lodge a complaint with the Danish Data Protection Agency.

You can exercise your rights by contacting DLA Piper (see below).

10 Questions

Please address all questions regarding the whistleblowing system in writing to DLA Piper Denmark Law Firm P/S by email to whistleblowerordning@dk.dlapiper.com or to Sarah Paustian Sander on sarah.sander@dk.dlapiper.com or to Marlene Winther Plas on marlene.plas@dk.dlapiper.com.