

CEO Letter

At Sonion, our vision is simple yet profound: We help the world listen.

This vision drives us daily, guided by our core values and strong leadership, which are fundamental pillars in supporting our aspirations. Sonion's leadership ethos is the belief in personal growth by taking ownership and by growing and empowering your team, and, most importantly - leading by example.

When we listen to the world and lead by example, especially through our commitment to Environmental, Social, and Governance (ESG) practices, then we see ESG as a natural part of our business. ESG is, however, even more than a part of our business; it is woven into the very fabric of our business. In 2023, we made significant strides in enhancing our global ESG program, and our overall goal is to drive a sustainable future that meets the expectations of our customers and their end-users while integrating sustainability across our operations and value chain.

From an Environmental perspective, we have initiated several key projects in 2023, including mapping our Scope 3 emissions



and setting ambitious targets for our reductions. These efforts provide a clearer picture of our impact and highlight areas where we can make a difference with our initiatives.

Social responsibility is ingrained in Sonion's DNA and the way we do business, with Diversity, Equity, and Inclusion forming the foundation of our corporate ethos for years. Our ongoing commitment to employee satisfaction through regular employee surveys is translated into high engagement and commitment levels across our teams. I am very proud to see that Sonion consistently scores and outperforms benchmarks for similar organizations.

On Governance, we have strengthened our commitment to corporate responsibility by adopting new global policies in the areas of human rights and anti-corruption. We will in 2024 continue to show our support to the UN Global Compact initiative.

The EcoVadis evaluation also assists us in living up to high standards for sustainability. Already this year, we have taken steps to implement the EU directive for corporate

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President & CEO Christian Nielsen

sustainability reporting (CSRD) and the affiliated standards (ESRS). Our aim is for full implementation in 2025.

With operations spanning the globe, embedding ESG principles across all our locations is and will continue to be a priority. With this report, we aim to offer a clear and transparent overview of our dedication to the ESG initiatives.

I personally want to extend my heartfelt thanks to all our colleagues worldwide for both living our values and demonstrating great leadership.

March 2024

President & CEO Christian Nielsen

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Sonion in Brief

Sonion is a global leader in designing and manufacturing components and solutions for hearing instruments and for the professional audio segment. Our purpose is to improve people's quality of life, as expressed in our vision: We help the world listen.

In May 2024, we will celebrate our 50-year anniversary. The Danish entrepreneurs Jørgen Weber Jensen and Jens-Jørn Stockholm founded Sonion in 1974 in Roskilde. Denmark. Over the years, the company has expanded significantly both in product range and global presence. Since September 2014, Sonion has been owned by Novo Holdings A/S.

Our R&D office in the Netherlands



Sonion develops and manufactures advanced miniature components and solutions such as balanced armature receivers, high-end microphones, and electromechanical components. Our cutting-edge acoustic modelling and development knowledge has created unique solutions for hearing health and professional audio users.

Sonion is a key technology partner in the hearing health segment, advising on new product designs for the world's leading hearing aid manufacturers. Sonion contributes with its extensive expertise in application engineering as well as the design and manufacturing of components and solutions for hearing instruments.

Sonion is also present in the professional audio segment, where the focus is on developing and manufacturing innovative, effi-



Engineering team at our facility in Vietnam

cient, and high-quality acoustic solutions, including the smallest Balanced Armature. These products are aimed at the Pro Audio and communications market.

Sonion is headquartered in Denmark and has had its manufacturing base in Asia for many years. We have manufacturing sites in Vietnam and the Philippines. In 2023, it was decided to consolidate all manufacturing in

Vietnam, and our factory in the Philippines will close in April 2024.

Our R&D is centered around our office in the Netherlands and supported by engineering teams in Vietnam. Sonion also has smaller entities and representations in the US, Poland, and China. Globally, Sonion has more than 6000 employees working together across all locations.



Vision, Mission and Values

Our vision

"We help the world listen"

Our mission

"We build open innovation partnerships helping people listen – to each other, to their bodies, and to the world"

Our values

Future-focused. Supportive. Responsible. Driven. Responsive.

Our Business Model and Value Creation

Our business model defines how Sonion creates value for people, customers, employees, society, and owners. It defines our strengths, how we work, and the key resources we possess to drive our business.

Sonion Business Model

OUR KEY RESOURCES

Purpose, leadership & strategy

People, values & competencies

Innovation culture

Capacity & operational efficiency

Ownership & heritage



OUR VALUE CREATION

People value

Improving quality of life for people with hearing loss

Customer value

Creating customized and highquality solutions for product designs

Employer value

Creating jobs, building competencies and growing people

Societal value

Contributing to our communities and implementing responsible standards in local offices

Ownership value

Growing the business and creating return on investments

Key resources

The key resources we possess today are the result of being almost 50 years in business. It is supported by our ownership and heritage and by a long history of developing an innovation culture and operational excellence that has positioned us strongly in the market.

However, our resources are evolving dynamically depending on our ability to lead, adapt our capacity and operations to customer needs and expectations, and on our support of employees' loyalty and engagement.

As a Danish-owned business with employees in Asia and Europe, managing our business with a strong purpose and set of values is essential to our success. This guides our leadership and employees to act and make decisions that further develop our customer relations and market success.

Core business

Sonion develops the core components for the hearing aids, broadly termed transducers, and we work closely with the hearing aid manufacturers to customize and design components to work optimally with manufacturers' software and other hardware.

In the professional audio market, we are a close partner to the manufacturers of professional grade earphones called In-Ear-Monitors (IEM). IEMs are used by music professionals on stage, in broadcasting studios, concert halls, houses of worship, etc.

We work closely with these manufacturers to design the sound signature and select the appropriate speakers (receivers) to achieve the desired performance of the earphone, and we often assemble modules of several speakers to ensure the sound quality and ease the manufacturing of the earphone.

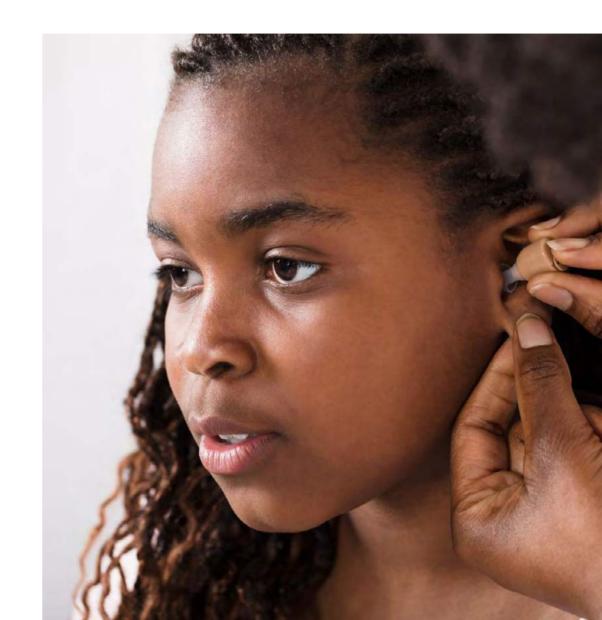
Value creation

We have a balanced focus on creating value for several stakeholders. First of all, we are in business to improve the quality of life for people with hearing loss. This means that we will provide high-quality solutions to our customers, the manufacturers, who have relations with end users.

By doing so, we create jobs, build competencies, and grow people to innovate and perform in their job.

Our business contributes broadly to society and to the communities we are a part of. We provide a return on investment for our owners, we assure a license to operate, and we strengthen our ability to grow in a responsible way.

we are in business to improve the quality of life for people with hearing loss



ESG Highlights

Febuary 2023

EcoVadis Bronze medal awarded

May 2023

Joined UN Global Compact

September 2023

Approved and implemented new polices on Human Rights, Anticorruption and DE&I

October 2023

Sonion ESG Committee established

November 2023

Renovation of Vung Tau site (VNII) in Vietnam completed with environmental improvements (utilization of rainwater and cooling water)

December 2023

Conflict Minerals Policy approved and implemented



Our Global Footprint

January 2024

Netherlands
4,500 sqm
96 FTES

5 Denmark
200 sqm
11 FTES

7 Poland 150 sq

4 FTEs

2 Vietnam II 3,600 sqm 627 FTES

6 China
8 FTES

3 Philippines 13,300 sqm 621 FTEs



USA

Manufacturing / Operations facility

- Transducers
- · RIC Modules
- Micromechanicals (MMD)

ISO 9001, ISO 14001, ISO 45001



Manufacturing / Operations facility

- · Sub-parts
- PMC/Metal parts /CNC
- · RIC and Receivers

ISO 9001, ISO 14001, ISO 45001

3 Philippines

Manufacturing /
Operations facility

- RIC Modules
- ISO 9001, ISO 14001, ISO 45001

4 Netherlands

- Research and Development
- Prototyping

ISO 9001

5 Denmark

- SalesProduct Management
- Marketing

Vietnam I

23,200 Sqm

4,551 FTES

6 China

- Procurement
- · Sales Support







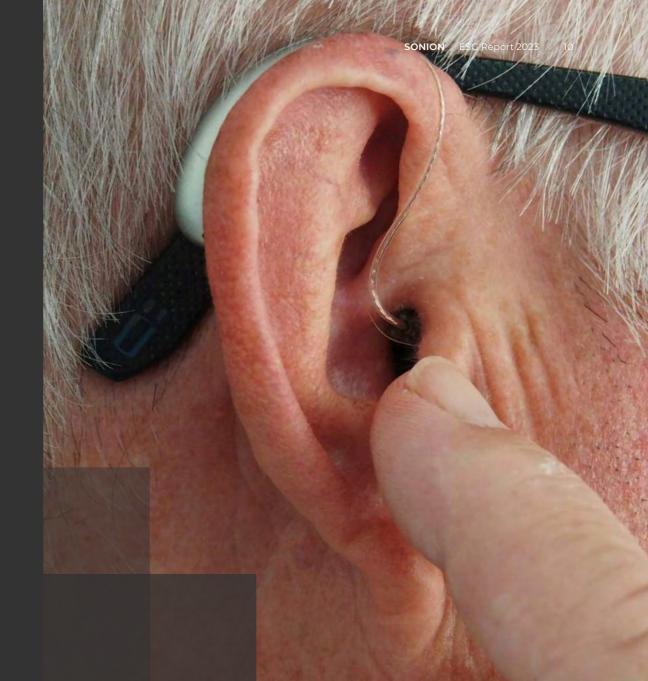
Sales



· IT

ISO 9001

Our Framework



ESG Standards and Sustainability Governance







ESG Standards and Frameworks

Sonion joined the UN Global Compact in May 2023 and is committed to corporate responsibility initiatives and its principles in the areas of human rights, labour, environment, and anti-corruption.

In February 2023, Sonion was awarded a Bronze medal from EcoVadis. EcoVadis is the world's most trusted provider of business sustainability ratings. Global supply chains, financial institutions, and public organizations rely on EcoVadis to monitor and improve the sustainability performance of their business and trading partners. We submitted our reassessment in January 2024 and will continue to strive to improve our rating.

Our manufacturing sites are ISO 9001, 14001 and 45001 certified.

Sustainability Governance Organization

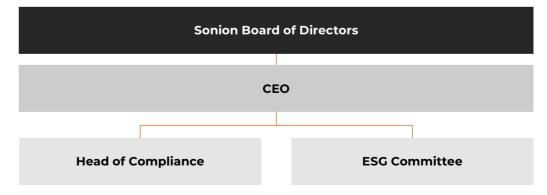
In Sonion, the ESG Committee ensures that the ESG strategy is consistent with and supports the Sonion ESG agenda

and targets and continuously focuses on Sonion's ongoing commitment to environmental, health and safety, corporate social responsibility, corporate governance and sustainability.

The ESG Committee is a cross-functional senior management committee chaired by the CEO and with relevant department representatives. The Head of Compliance

attends the Board Meetings and reports on the status of the ESG strategy and initiatives, and the Board of Directors approves the annual ESG report and targets. Dedicated ESG-responsible persons have been appointed throughout the company to ensure that the ESG initiatives are anchored and supported in all parts of the organization.

Sustainability Governance Model



Materiality Assessment

In 2022, we conducted a materiality assessment with internal stakeholders.

The survey identified and ranked the relevant ESG material topics into five main groups, which form the basis of our ESG strategy:

- Employees
- · Environment & Society
- Customers & Products
- Responsible Supply Chain
- Governance & Compliance

The groups 1,2 & 3 were rated as the most relevant material topics with a specific focus on:

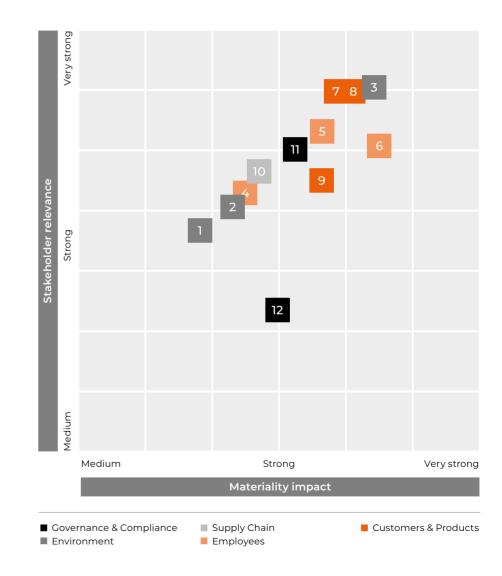
- Human Capital (Employees)
- Hearing Health & Hearing Equity (Environment & Society)
- R&D and Innovation, Customer Intimacy, and Customer Satisfaction (Customers & Products)

The materiality assessment has helped us understand the most relevant ESG issues

for Sonion and our stakeholders, defining the basis of our ESG initiatives for 2023 and assist in setting the long-term goals for our ESG compliance, including the aim to reduce our environmental footprint.

Sonion is subject to the EU's Corporate Sustainability Reporting Directive (CSRD), and in accordance with this directive, our reporting for 2025 will comply with its reporting standards. We plan to execute a double materiality assessment to set the scope for CSRD-compliant reporting from 2025 and onwards.

- 1. Carbon Footprint
- 2. Accessibility & Affordability
- \blacksquare 3. Hearing Health & Hearing Equality
- 4. Diversion, Inclusion & Equal Opportunity
- 5. Health & Safety
- 6. Human Capital
- 7. R&D and Innovation
- 8. Product Quality & Safety
- 9. Customer Intimacy & Customer Satisfaction
- 10. Ethical & Sustainable Supply Chain
- 11. Business Ethics
- 12. Regulatory Framework



Sustainability Strategy and Targets

Sonion is a strong value-based company, and the values are deeply anchored in our organization where we are living and breathing those values.

Among our values is being "Responsible". In Sonion this means we are uncompromising in our ethics, accountable, and take responsibility for the environment, social responsibility, and responsibility for corporate and ethical governance.

Our vision should be viewed as an extension of our values. The vision, "We Help the World Listen" is a direct response to the current ESG agenda that characterizes the world today.

Over the years, Sonion has taken responsibility for ESG matters, but in the past, we lived our ESG in an informal manner and without specific targets.

Today, we have defined specific ESG programs and set ambitious goals to promote sustainability and enhance our positive impact on society by developing and supplying innovative products for hearing health devices, impacting millions of users' daily lives.

In Sonion, the ESG programs support the business strategy – each ESG initiative is selected and prioritized with respect to its overall ESG contribution and financial implications.

Based on the key materiality topics that we have identified, we have selected the main near and longer-term ESG targets that will have our main focus.

Environment Social Governance **Human Capital** We facilitate diversity, inclusiveness, and engagement. **Hearing Health & Hearing Equity** We support non-discriminatory and affordable access to high-quality hearing health for everybody, improving people's physical and mental health and quality of life.

R&D and Innovation

We drive innovation by being creative and pioneering in developing products that bring value to our customers, consumers, and society with respect for our planet and securing our position in the market.

2024

Commit, Develop and Submit GHG targets to the SBTi for official validation

2024

Employee Engagement Survey - EES score of 80+

2024

All suppliers (in scope) committed to our Supplier Code of Conduct

2027

Reduce our scope 1-2 GHG emissions by 26% and scope 3 the Board of Directors by 16% with 2022 baseline

2027

>35% women in GMT and on

2027

Improving our EcoVadis rating

2030

Reduce our scope 1-2 GHG emissions by 42% and scope 3 by 25 % with 2022 baseline

Governance

& Compliance

Sonion and the UN SDGs

Our Framework

We support the UN Sustainable Development Goals and we have linked the relevant SDGs to the five materiality topics that we have identified and the policies and initiatives that we have implemented to support the SDGs.

In May 2023, Sonion became a signatory to the UN Global Compact, which advocates the Ten Principles of Human Rights, Labor, Environment, and Anti-Corruption. Our goal is to incorporate the UN Global Compact and its principles further into our ESG strategy, business culture, and day-to-day operations. By doing so, we reinforce our dedication to Sustainable Development Goals and further our efforts to promote and support them.

Materiality and Related Sustainable Development Goals (SDGs)

Employees Environment

Hearing Health & **Hearing Equity**

Accessibility

Carbon Footprint

Customers & Product

Product Quality & Safety

Customer Intimacy & **Customer Satisfaction**

R&D and Innovations

Supply Chain

Ethical & Sustainable Supply Chain

Business Ethics

Regulatory Framework



















Code of Conduct

Human Capital

Health & Safety

Diversity, Inclusion &

Equal Opportunity

Diversity, Equity & Inclusion Policy

Health and Safety Policies .

ISO 45001 certification

Employee Survey

Code of Conduct

Science Based Targets initiative (SBTi) commitment

GHG Reduction Targets

ISO 14001 certification

Code of Conduct

ISO 9001 certification

Quality Policies and Manuals

Confidentiality Policy



Code of Conduct

Human Rights Policy

Conflict Minerals Policy

Supply Chain Policy

Supplier Sustainability Compliance



Anti-Corruption Policy Human Rights Policy

Code of Conduct

Privacy Policy

Tax Policy

Whistleblower Policy

Compliance Training

Environment

Sonion is dedicated to reducing our environmental impact. We recognize the importance of utilizing energy, water, and other resources efficiently and are committed to implementing strategies to minimize our impact on the environment. To support this, we have implemented several initiatives aimed at controlling the use of energy, water, and other resources and reducing waste.



Climate Impact

Sonion is committed to addressing climate change by reducing greenhouse gas (GHG) emissions. By the end of 2023, we have completed a corporate-level inventory of Scope 1, Scope 2, and Scope 3 emissions for the years 2022 and 2023. Our commitment to reducing GHG emissions marks a fundamental milestone in our journey towards sustainability and environmental responsibility. By establishing 2022 as our base year, we have set a clear starting point from which to track our progress, explore strategies for reducing emissions, and collaborate with stakeholders to develop effective decarbonization strategies over time.

Corporate emissions inventory

In 2023, we conducted a thorough inventory of Scope 1-3 emissions according to the GHG Protocol. We have included all our major sites: manufacturing facilities in Vietnam and the Philippines and our R&D centre in the Netherlands. Our total emissions for 2023 equal 26,926 tCO₂e location-based or 23,416 tCO₂e market-based. The 2023 emissions have decreased compared to the base year 2022 by 11% location-based (10% market-based).

Scope 1

Scope 1 emissions of 2023 were at 786 tCO₂e, responsible for 3% of overall Sonion emissions. The main contributors to these emissions are diesel and petrol for company vehicles, LPG for canteen cooking and refrigerant gasses for cooling systems in our Vietnam factories. The 2023 emissions have decreased compared to the base year 2022 by 17%.

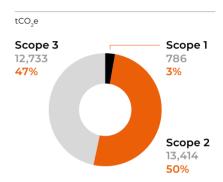
Scope 2

Scope 2 emissions of 2023 were at 13,414 tCO₂e location-based or 9959 tCO₂e market-based, covering 50% or 43% of overall Sonion emissions, respectively. The main contributor to these emissions is the electricity consumption of our factories in Vietnam and the Philippines. The significant difference between location- and market-based emissions comes from the non-emissive electricity of Sonion Philippines and Sonion Netherlands, based on Power Purchase Agreements. The 2023 emissions have decreased compared to the base year 2022 by 8% location-based (or by 4.8% market-based).

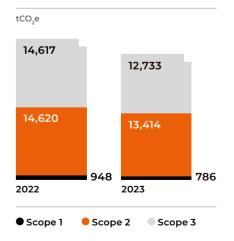
Scope 3

Scope 3 emissions of 2023 were at 12,733 tCO₂e, responsible for 47% of overall Sonion emissions (54% market-based). The main contributors to these emissions are Purchased Goods and Services (31% of Scope 3), Capital Goods (19% of Scope 3), Employee Commute (17% of Scope 3) and Downstream Transportation and Distribution (12% of Scope 3).

Emissions by Scope 2023



Sonion Emissions



-42%

Scope 3
CO, reduction target 2030

-25%



Overall, in 2023, Scope 3 emissions have decreased by 13% compared to the base year 2022.

Science Based Targets initiative

In 2024, Sonion plans to join the ambitious climate action movement by setting emissions reduction targets according to the Science Based Targets initiative (SBTi). We intend to commit, develop and submit the near-term targets for validation in line with the latest SBTi criteria for emissions reduction. By 2030, we plan to reduce our Scope 1+2 emissions by 42% and our Scope 3 emissions by 25%. The coverage of reductions that Sonion intend to address is at least 95% of Scope 1+2 and at least 67% of Scope 3 emissions.

We intend to work closely with all key stakeholders to identify impactful decarbonization initiatives throughout our supply chain.

Our Operations environmental footprint

At our manufacturing sites in Vietnam and the Philippines, we prioritize energy and water conservation, waste reduction, and air quality monitoring. We regularly assess the air quality inside and outside the facilities and update our health and safety policies to maintain a safe and healthy work environment while minimizing the impact on the neighboring communities. We maintain regular noise level monitoring reports and submit them to local authorities to comply with environmental regulations, which also support creating a better working environment for our employees.

All our operations sites have successfully passed ISO 14001 surveillance audits. Maintaining compliance with the standard helps Sonion improve environmental performance in our operations, focus on environmental risks prevention and support the increase in efficiency of the resources we use.



Energy

Energy consumption is a significant aspect of our operations, and we strive to manage it responsibly to minimize environmental impact and enhance operational efficiency.

In 2023, Sonion's energy consumption indicates a shift towards efficiency, with a total consumption of 17,952,372 kilowatt-hours (kWh), reflecting a 6.8% decrease from the previous year. Non-renewable sources accounted for 68.99% of the total consumption, totaling 12,384,695 kWh, while renewable sources contributed 26.88%, totaling 4,826,372 kWh, including contributions from solar and hydro-electric power plants.

The decrease in renewable energy usage is attributed to the downsizing of Sonion Philippines operations, where the main source of electricity came from renewable sources, a local hydro-electric power plant. Additionally, the variation in diesel usage, which increased from 73,964 kWh to 115,200 kWh, was caused by the more extended use of generators due to power interruptions in 2023. Despite these challenges, Sonion remains committed to sustainability and will actively seek initiatives to increase renew-

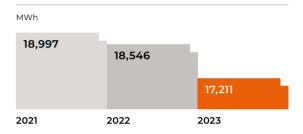
able energy sources. By the end of 2024 we aim to have finalized the installation of solar panels at our main facility in Ho Chi Minh City which will contribute with up to 15% of the site's electricity consumption.

Decrease in power consumption from 2022

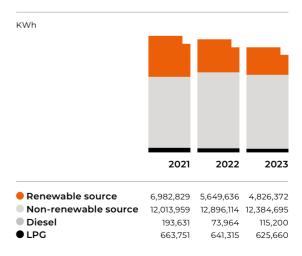
-6.8%



Power consumption manufacturing sites



Energy consumption in operations



Water

Recognizing the significance of responsible water management, Sonion is dedicated to minimizing consumption and implementing sustainable practices across its facilities.

The decrease in water consumption from 140,120 cubic meters in 2021 to 111,122 cubic meters in 2023 reflects a significant reduction of 20.69%. This reduction is attributed to various water conservation measures implemented in 2023, including fixing leaks,

Decrease in water consumption from 2022

-20.7%

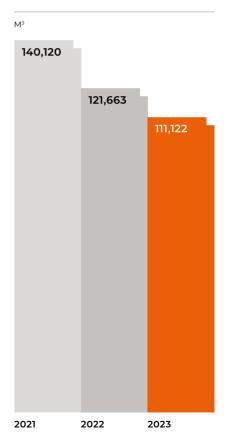


awareness campaigns, signage installation, self-closing valves, and regular maintenance. The downsizing of the Sonion Philippines site is also reflected in the lesser use of water. Weekly monitoring, pattern analysis, and spike investigation have further optimized water usage.

We also use rainwater for plant watering and other landscaping activities at the manufacturing sites. To minimize the environmental impact related to wastewater discharge, our facility in Vietnam has its own wastewater treatment facility to ensure water is treated prior to discharge. During renovations in 2023, we implemented several new initiatives at the site in Vung Tau, including reusing waters from air handling unit systems.

Tanks installed at Vung Tau for collecting the water from the Air Handling Units systems and with a 'Solar hot water' system installed on top to reduce the electric power consumption.

Sonion operations water consumption profile



Waste

Sonion acknowledges the importance of reducing waste and maximizing resource efficiency, and we have increased our focus on waste management. Each Sonion manufacturing facility is responsible for waste separation, collection, disposal, and treatment.

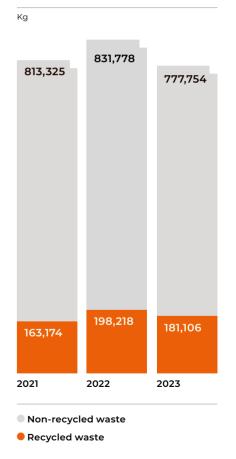
Decrease in non-recyclable waste from 2022

-6.5%

In 2023, non-recycled waste generated at Sonion manufacturing sites decreased by 6.5% compared to 2022. This reduction in waste generation is due to various waste management initiatives. We have increased proper waste segregation and scrap generation from the construction renovation activities in Vietnam, decreased paper tissue consumption, and increased the collection of scrap materials such as paper from document storage. We will actively pursue waste reduction initiatives across our canteen and production areas in collaboration with contractors to enhance the recycling of waste material and implementing efficient recycling practices.



Waste in operations



Responsible Supply Chain

Sonion is committed to responsible sourcing and collaboration with suppliers and other business partners. Our business requires us to work with an extended supply chain and we must have a reliable and responsibly operated supply chain to sustain and continue our successful business.

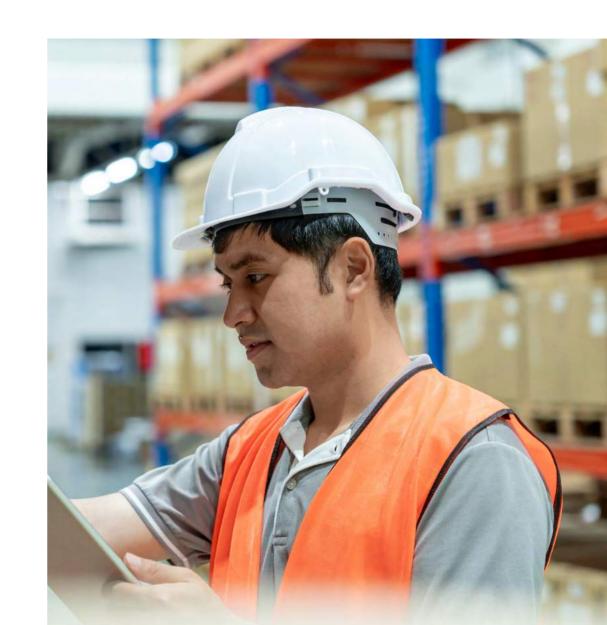
We only conduct business with suppliers and business partners who align with our values and share our vision of operating sustainably. We are actively engaging with our suppliers on these issues, encouraging the integration of ESG sustainability into core decision-making and implementing leading practices for improving supply chain sustainability performance.

To support our procurement teams, we have recently updated our Supply Chain Policy. The purpose of the Supply Chain Policy is to define Sonion's approach sourcing of goods and services including the mutual expectations between Sonion and its suppliers. Since legislation, culture and working conditions differ from country to country, Sonion Supply Chain Policy provides a framework for aligning our supply chain activities with

our values, objectives and global regulatory requirements.

We require our suppliers to acknowledge and commit to our Supplier Sustainability Compliance. With our Supplier Sustainability Compliance, we have defined the expectations for our suppliers to be uncompromising in their ethics, accountability, reliability, and sustainability practices. All new suppliers and all the current top-tier suppliers are required to sign our Supplier Sustainability Compliance. Our Supplier Sustainability Compliance is incorporated into our standard purchase agreements.

In 2023 we identified 180 suppliers as our core suppliers and of these suppliers in scope 90% have acknowledged our Supplier Sustainability Compliance.



We screen our suppliers and have audit procedures to ensure that our suppliers align with our sustainability practices and secure a reliable, sustainable supply chain. With our sustainability practices, we expect our suppliers to apply internal practices and processes that are equivalent to or better than those set out thereunder. We also expect our suppliers to ensure their key supply chain partners also undertake to commit to our sustainability practices detailed in our Supplier Sustainability Compliance.

For 2024, the aim is to expand our collaboration with key suppliers on ESG, focusing on reducing greenhouse gas (GHG) emissions to support our near- and long-term reduction targets.

Sonion is committed to sustainability and responsible sourcing practices, and we are proud to report that all our paper suppliers are certified by the Forest Stewardship Council (FSC). We believe that preserving our forests and ensuring responsible forestry practices is crucial for the well-being of our planet, and FSC certification ensures that

the paper products we purchase are sourced from responsibly managed forests.

Conflict Minerals

Sonion is aware of risks associated with sourcing of conflict minerals such as tin, tungsten, tantalum and gold, also referred to as 3TG. We recognize that the trade in these minerals may finance armed conflict or contribute to using forced labor. We are committed to ensuring we purchase these minerals from responsible and conflict-free sources only. In 2023, to underpin and share this commitment with our suppliers, we released our Conflict Minerals Policy which is published on our website.

We utilize the Conflict Minerals Reporting Template (CMRT) as a standardized reporting tool, developed by the Responsible Minerals Initiative (RMI). CMRT facilitates transfer of information through the supply chain regarding the country of origin, the smelters and refiners being utilized. In 2023, we had a good response rate at 84% of all relevant suppliers, covering 95% of all purchased configurations, containing any of the 3TGs.

Coverage of all configurations by CMRT reporting in 2023

95%



People and Society

We continually aim to create a respectful working culture that is genuinely open and inclusive with respect to our communication, our internal collaborations, and our general approach to people and our daily work. We are committed to ensuring that our employees thrive at work by providing a safe and inspiring work environment. We believe the best solutions come from working together with colleagues, customers, and external partners.



Human Rights and Labor Rights

We are committed to meeting our responsibility to respect human rights as defined by the UN Guiding Principles on Business and Human Rights. That means we recognize our responsibility to respect all internationally recognized human rights across our activities and business relationships. Sonion has been a signatory to the UN Global Compact and its Ten Principles since May 2023.



In 2023, the Board of Directors approved our Human Rights Policy. This Policy formalizes and specifies the commitment of Sonion to support and respect human rights for all people as stated in the Sonion Code of Conduct, including acting in compliance with laws on freedom of association, as well as laws prohibiting forced, compulsory and child labor, human trafficking, and discrimination.

With this Policy, we confirm our commitment to providing our employees with a work environment that is safe and conducive to good job performance, free from discriminatory practices and harassment. This includes our active support and adherence to the International Labor Organization's Declaration of Fundamental Principles and Rights at Work.

We recognize that having our manufacturing sites in Vietnam and the Philippines and many of our suppliers located in highrisk countries carries an enhanced risk of human rights and labor violations. These risks are addressed by having established strong local management teams and enforcing the ILO principles strictly to ensure

compliance. In 2023, all management, sales and procurement teams were required to complete online awareness training on Forced Labor & Human Trafficking.

Our commitment to preventing modern slavery and not accepting the use of forced or compulsory labor and child labor means that we work to ensure that our supply chain shares the same commitment. Human rights and labor rights are part of our risk assessment of suppliers and included in our audit processes. We recognize that the trade in certain minerals may finance armed conflict or contribute to using forced labor. Our new Conflict Minerals Policy supports our commitment to ensure that we purchase these minerals from responsible and conflict-free sources only.

In 2023 all management, sales and procurement teams were required to complete online awareness training on Forced Labor & Human Trafficking.

Diversity, Equity, and Inclusion

Sonion is a global organization, and we are present in many parts of the world, and we recognize the value of a diverse workforce that brings varied experiences, ideas, and innovation to the workplace. We employ people with different ethnic backgrounds, nationalities, ages, genders, and levels of education. We encourage respect for diversity, and we strive to treat all employees fairly.

The Board of Directors approved a new Diversity, Equity and Inclusion Policy in 2023 to support our commitment to ensuring that diversity, equity, and inclusion are embedded across our whole organization. This Policy supplements the Sonion Code of Conduct, supporting our values of being supportive and responsible and supporting our diversity goals.

Number of women on the Board of Directors and in the GMT by 2027

35%

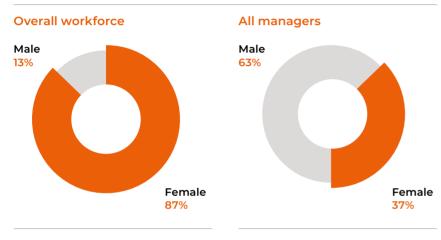
The Global Management Team (GMT) comprises the Senior Management, including the Executive Management, and our local site Management Teams and 24% are women. The female representation on the Sonion Board of Directors has increased from 14% to 25% in January 2024, meeting the target that was set for 2023 to enhance female presence on the Board.

To drive and ensure our commitment to a diverse composition of our Board of Directors and Global GMT, we have set the targets to have more than 35% women on the Board of Directors and in the GMT by 2027.

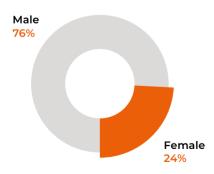
As of January 2024, Sonion employed around 6000 people, with most employees based in Vietnam and the Philippines.



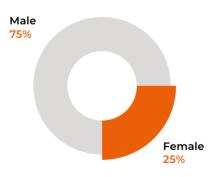
Gender diversity



Global management team



Board of Directors



Blue-collar workers/direct laborers constitute 86% of our total workforce and 95% of them are women. The qualified engineers in our Research & Development departments are mostly men, while most qualified women are employed in our production. At the general people manager level, there is a majority of male managers, but we see a continuing increase in female managers especially at our sites in Vietnam.

We want to ensure a relevant gender and diversity balance in our overall employee population and management teams, and we will therefore actively use our recruitment process to ensure a strong focus on diversity including initiatives to support the development of our female employees and encourage them to take on managerial roles.

It is also important to ensure that we also continue to grow our understanding of the concepts of inclusion and equity. At our site in the Netherlands, we have since 2022 had a DE&I Team with participants from our HR team and volunteering employees. The DE&I Team has conducted interviews, held workshops and made a general survey and based

on the results a road map for how DE&I can be integrated into Sonion Netherlands has been defined.

To support and promote our diversity, equity and inclusion ambitions and raise awareness at all relevant levels of the organization, we have defined global and local initiatives:

- For all open positions, as far as possible, include candidates of the underrepresented gender, and for all managerial positions the inclusion of at least one candidate of the underrepresented gender in the recruitment process.
- Local initiatives at our sites in Vietnam to support women with work-life balance.
- Identify local community initiatives that support women in engineering.
- Training and active focus on inclusive leadership, including transparent communication and a strong feedback culture.
- Creating awareness of our 'Speak Up' culture to ensure and encourage open and honest communication on DE&I issues.

Promotion of Internships

Sonion wishes to attract the right talent, and we work closely with various universities worldwide. We offer students the opportunity to work in our organization as a member of our research and development teams, either in an internship, or as part of their bachelor's, master's, or Ph.D. thesis work.

In 2023, 7 interns were selected to intern at Sonion Netherlands from different universities in the Netherlands to increase the awareness of Sonion as employer and give students the opportunity to learn and grow. In Sonion Vietnam, we received over 250 applications from senior students and recent graduates of the Ho Chi Minh City University of Technology and the Ho Chi Minh City University of Technical Education for internship programs. Out of this applicant pool, 11 were chosen as trainees in various departments, including Production, Research & Development, SHE, and Maintenance. Some of these trainees have successfully transitioned to becoming employed with Sonion.

Leadership and Talent Development

Sonion remains committed to fostering a culture of continuous learning and

development, recognizing the crucial role employees play in the sustainable growth of the company. To support this ambition, we have several development courses designed to attract, develop, and maintain talent and drive for a diverse and inclusive global organization.

Throughout 2023, we conducted

training classes at our site in Vietnam



The Sonion Academy Program consists of several courses designed to build high performing teamwork and develop our leadership teams. There is a dedicated R&D Academy and a Sales Academy, and in 2023 we have also launched a High Potential Program – for potential leaders at our site in the Netherlands. In Vietnam, we have leadership programs for Line Managers and Shift Leaders.

In 2023, we initiated the Sonion Great Leadership Program for the GMT. The Executive Management and Senior Management Team completed three intensive sessions in 2023 and in 2024 the local management teams in the Netherlands and Vietnam will be enrolled in the same program.

Throughout 2023, Sonion has also invested significantly in employee development at our main manufacturing site in Vietnam, conducting a total of 270 training classes. These sessions, spanning nearly 1,200 hours, were aimed at enhancing the skills and knowledge base of our workforce.

Employee Retention and Engagement

We are committed to cultivating a workplace where our employees are motivated and genuinely care about the company's success and a high level of engagement is key to maintaining a sustainable business and our ongoing success and development.

Target for 2024 employee engagement score of

Employee Engagement

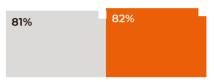
In Sonion, we regularly conduct an Employee Engagement Survey (EES). The EES is a key component to ensure the wellbeing of our employees and identify areas for improvement. The most recent EES took place in September 2022, with a response rate of 87% across all Sonion locations and an overall score of 82.

The EES results underscore the high level of engagement and commitment among our employees at Sonion, with our scores surpassing benchmarks set by similar organizations. The next EES is scheduled for April 2024, offering an important platform to gather insights and support the continuous improvement in our workplace environment. We have set a target for the 2024 EES aiming to maintain an overall score of 80+ in employee satisfaction and motivation.



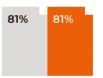
Employee satisfaction





Satisfatction & Motivation

Satisfaction



Overall, how satisfied are you as an employee at your place of work?



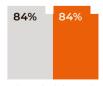
Imagine the perfect place to be an employee. How close to this ideal is your place to work?

Motivation



I feel motivated in my job

2021



I always look forward to going to work

2022

Employee Turnover

We aim to create a strong and stable workplace culture where employees enjoy working and can develop their careers. To ensure employee turnover is at a healthy level, we are constantly working on further improvements to increase employee retention. We conduct exit interviews to understand the rationale for leaving and identify measures to be put in place.



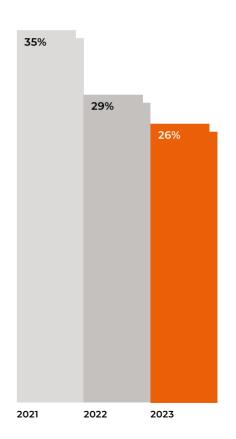


The global combined voluntary and involuntary turnover rate decreased from 29% to 26% in 2023 compared to 2022. Despite the high number of involuntary resignations at our manufacturing site in the Philippines, resulting from the planned closure of the site, the decrease in the overall turnover rate indicates that the company is retaining more employees.

Generally, the voluntary turnover rate for our blue-collar/direct labor employees is higher than for the white-collar/indirect labor employees. This higher rate is mainly due to family and personal reasons, such as returning to their hometowns or caring for their families and children. These personal factors were identified as the primary reasons for the resignations.

Overall employee turnover

.



Health and Safety

At Sonion, our employees' health, safety, and well-being are a high priority. We are committed to continuous improvement and creating a safe and supportive work environment that supports and protects our employees. Health and safety management is anchored locally at our sites. In our operations, rigorous occupational health and safety processes are in place, including training, incident reporting, and tracking of key metrics. All our manufacturing sites are ISO45001 certified.

We provide our employees with various benefits plans that include health insurance. We have established on-site health clinics at our factories in the Philippines and Vietnam to provide high-quality medical care for our employees.

At our manufacturing facilities and offices worldwide, we have implemented various health and safety procedures, including Hazard Identification, Risk Assessment, and Control (HIRAC). All employees undergo annual health check-ups and receive safety, health, and environmental (SHE) training.

Lost Time Incidents

We are committed to keeping a safe workplace for all our employees, and we regularly track and measure lost-time incidents to identify their underlying causes and take preventative action. Our operations have relatively low exposure to health and safety risks. The manufacturing processes are generally not the cause of injuries and lost workdays.

In 2023, we maintained a strong record of employee health and safety, with zero (0) cases of fatality or serious physical injury recorded. This result underscores our commitment to providing a safe and healthy work environment for our employees.



Mental Health, Well-being - Stress and Noise

To support our employees' emotional and mental well-being in the workplace, we have implemented several practices to help employees develop coping mechanisms to manage stress. Employees can access resources and support for their mental and emotional well-being through employee assistance programs and mental health support.

Our workplace policies and procedures are regularly reviewed and improved to ensure a positive and supportive work environment to reduce the risk of stress and burnout.

Noise levels at the workplace are also monitored to protect the health of the employees. This promotes a healthier work environment and helps increase productivity and focus.

Employees can access resources and support for their mental and emotional well-being through employee assistance programs and mental health support.



Product Quality and Safety

We strive to provide innovative technology and high-quality products and services that meet our customers and our own quality standards throughout their life cycle. We always operate in a manner that safeguards the quality and safety of our products and services. We are conscious of the materials and substances in our products.

Product Safety and Compliance

Product safety is of great importance to Sonion. We follow a strict risk management process during product development and in mass production. We continuously monitor safety relevant parameters of our products.

Sonion products comply with all relevant regulatory requirements. We continuously monitor updates in legal requirements and anticipate necessary changes to sustain full compliance throughout our supply chain.

To ensure our products do not contain hazardous or harmful materials, we comply with the EU Directive of 8 June 2011 on the Restriction of the use of certain Hazardous Substances (RoHS) in electrical and electronic equipment, including its amendment, 2015/863, and with the EU's regulation 1907/2006 on the Registration, Evaluation and Authorization of Chemicals. Environmental Law & Regulations Coordinator monitors and approves parts/materials for new products based on supplier information and testing. For parts containing lead under RoHS exemptions, lead-free alternatives have been investigated. These will be implemented when appropriate from a customer perspective and taking into account the renewal status of exemptions. REACH SVHC updates are closely tracked for consequences for Sonion products. The January and June 2023 updates to the REACH SVHC list did not affect Sonion compliance.

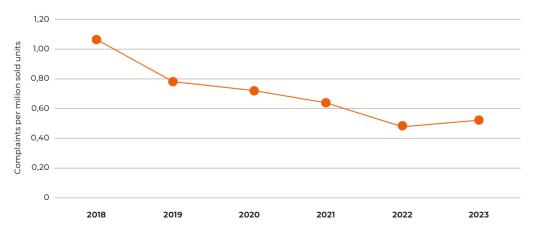


Biocompatibility

We adhere to the term "biocompatibility" referring to the safety of the materials used in a medical device and the risk of a human experiencing an adverse reaction. There has been continued emphasis on supporting our customers with biocompatibility needs regarding MDR. As part of this, we continue

to roll out the production control program to ensure that production areas of skin contact components are controlled on all elements touching skin contact components. We intend to complete the rollout of this system to all relevant production areas by the end of 2025.

Complaints per million units sold 2018-2023



Product Quality

We are committed at all levels of the organization to deliver high-quality products to customers. Over the past six years, we have more than halved the relative number of complaints received. We track complaints in Complaints Per Million (CPM) - number of complaints received per million products sold. We reduced the number of complaints from 1.06cpm in 2018 down to 0.51cpm in 2023. We continue with our efforts to identify and prevent quality issues at very early product development stages. Our Operations team maintains a strong focus on quality improvements in the supply chain and manufacturing, delivering early response to any signals of potential quality risks, preventing escalation and recurrence.

We are maintaining a mature Quality System that assures high quality and safety of all our products. In 2023, we have successfully passed ISO 9001 surveillance audits performed by Bureau Veritas Certification at all major Sonion sites.

Complaints per million from 2018 to 2023 decreased with more than



Complaints per million

Innovation

People and Society

Innovation and its positive impact on society are at the center of all activities we do at Sonion. Our very innovative, energy efficient, small balanced armature loudspeakers enable millions of people to hear and communicate.

We achieve our innovations with a diverse workforce from twenty-one different nations at our main R&D site in the Netherlands. At Sonion, we have a strong focus on learning

and building relationships with local universities through our internship program, and we constantly have talented students on-site supporting us in our innovation projects.



Very often, our products are developed in close collaboration with our customers. This helps to ensure that the end-user is gaining the benefits that our customers and we intend from the product. Our R&D engineers in the Netherlands and Vietnam work in project teams with our customers' R&D teams to develop the optimal technical solutions.

The creation of intellectual property plays an essential part for us to ensure long-term sustainable investments in innovation. When relevant, we patent our technologies and innovation to ensure we can deliver value to our customers and, ultimately, the end-users. We research how our products impact the end-users and hearing care professionals to understand their needs, objectives, and challenges. Internally, we support this value creation through an employee reward system that recognizes these extra efforts of our employees.

The design of highly energy efficient loudspeakers and system design solutions is a core competence for Sonion. We take ownership of our role in the value chain of hearing health, as we contribute with our



highly energy efficient designs to sustain longer wearing time for hearing aid users and help to reduce the number of recharge cycles. With our enhanced focus on sustainability, we also constantly drive for miniaturization and efficiency in our manufacturing. In the early design phases, we do design for manufacturing reviews with a focus on limiting manufacturing processes, the use of materials (steel, plastic, etc.) and parts needed without compromising the quality or reliability of our products.

Community Engagement

For Sonion, engaging closely with the communities where we have facilities has always been a defining characteristic of our company culture and corporate social responsibility. We recognize our duty to the communities we operate in, and each Sonion facility is committed to positively impacting their local community.

During 2023, we have been engaged in and supported several local initiatives and two events from our sites in Vietnam are good examples of the initiatives that we encourage our employees to join and support.



In February 2023, our main site in Ho Chi Minh City, Vietnam, collaborated with respected organizations such as the Red Cross and the Labor Culture House of Hitech Park to support local health projects. More than 80 employees generously donated blood, contributing to our commitment to giving back to the community.

In April-May 2023, our local team in Vung Tau, our other site in Vietnam, organized the 'Sonion Amazing Race' event to promote self-improvement of health, mind, and soul among colleagues. For every kilometre run, participants contributed to a charity fund, and the event concluded with a charitable activity at the local Vung Tau Hospital.





Integrity and Governance

Our integrity and ethical behavior are crucial for our internal culture, reputation, and relationships with our customers and other business partners. To support our successful development in Sonion, we must always be aligned on how to conduct ourselves towards each other, our customers, our business partners, and the community where we work and live.



Global Compliance Program

The Global Compliance Program reflects our commitment to a high level of business ethics and is the basis of Sonion's ESG agenda.

The program includes our Sonion Code of Conduct, a global Whistleblower Line, and global policies and guidelines. The Compliance Program and initiatives including risk management, are presented to and reviewed annually by the Board of Directors.

In 2023, we updated and adopted the following polices:

- Anti-Corruption Policy
- · Gifts & Hospitality Policy
- Human Rights Policy
- Confidentiality Policy
- Diversity, Equity and Inclusion Policy
- · Conflict Minerals Policy
- Policy For the Use of Generative AI Tools

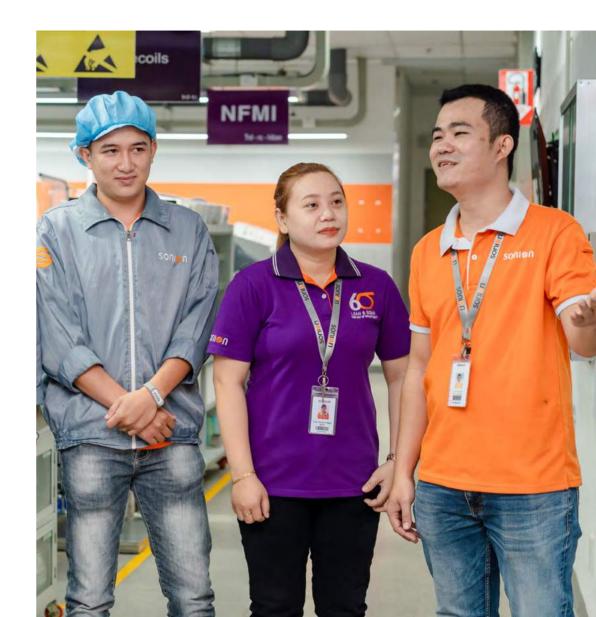
The Global Compliance Program is managed by the Head of Compliance/General Counsel and is part of the ESG Governance Structure. Local Compliance Officers are appointed for all local sites to support the local managers

and ensure that the global compliance initiatives are implemented consistently across Sonion.

Our values support how we do business, and our Code of Conduct provides the ethical and behavioral framework describing the minimum standards and principles that apply to all Sonion employees and our contractors and suppliers performing work for Sonion.

In May 2023, we issued an updated version of the Code of Conduct, including our revised Vision and Mission. Our Code of Conduct is available in English and Vietnamese.

The Sonion Code of Conduct and an overview of all publicly available policies can be found on our website →.



Business Ethics

Anti-corruption

Our manufacturing facilities are located in Vietnam and the Philippines, and many of our suppliers are in high-risk countries where bribery and corruption are real and significant risks. We are aware of these risks and work actively to migrate this exposure with strict internal control processes and continuing awareness training.

We have a zero-tolerance policy for any form of bribery or corruption, and we are committed to acting professionally and with integrity in all our business dealings and relationships. We expect the same behavior from any of our business partners. customers, suppliers, and any third parties working on our behalf.



In 2023, we adopted a new Anti-Corruption Policy that includes the basic rules on anti-corruption, setting the minimum standards and addressing the main issues, including how to avoid and handle conflicts of interest. Our goal is to prevent and detect bribery and corruption, ensuring that our business operations are conducted ethically and transparently.

The Anti-Corruption Policy was supplemented by a new Gifts and Hospitality Policy that provides information and guidelines for all Sonion employees regarding accepting or providing gifts and entertainment. Sonion employees are only allowed to give or receive gifts or hospitality that are modest, appropriate, and infrequent. Additional restrictions apply when interacting with public officials.

Anti-corruption is part of our general compliance training, and we have focused training for our management, sales, and supply teams on anti-corruption and anti-bribery.

During 2023, we have not identified any corruption or bribery cases.



Fair Competition

We believe in and support fair and unrestricted competition. We aim to act independently in all our commercial decisions and win business by having the best products and delivering the best performance to our customers. Focused training is conducted for our management, sales, and supply teams to ensure compliance with all applicable competition and anti-trust laws.



Trade Compliance and Export Controls

Integrity and Governance

In Sonion, we comply with all applicable export control, sanctions, customs laws, and regulations, including those governing sanctioned parties and export of products. services, and technical data.

All exports are handled according to the applicable laws of the exporting and importing countries. We work actively to ensure that the right controls, policies, and procedures are in place to support the lawful export of our products. Relevant Sonion

employees are required to ensure such compliance within their sphere of influence and receive the necessary training. We have a sanctions screening process in place and perform sanctions checks for high-risk third parties engaging in business in countries subject to sanctions by the EU and the US.

Management of our relationships with suppliers

Our relationship with our suppliers is governed by our Code of Conduct. It provides the ethical and behavioral framework to support how we do business and describes the minimum standards and principles we also expect from our suppliers. We expect suppliers and business partners to adhere to all applicable laws and regulations.

Our Code of Conduct is incorporated into our Supplier Sustainability Compliance (Supplier Code of Conduct), which we require all new suppliers and all our current top-tier suppliers to acknowledge and commit to.

Responsible Tax Management

In Sonion, we comply with all applicable tax laws and regulations to ensure transparency and compliance in our financial practices and reporting. Our Tax Policy covers direct and indirect taxes and encompasses all tax matters that arise within the whole Sonion Group, including tax risks and opportunities.

Our commitment to responsible tax management includes transfer pricing compliance in line with applicable best practice guidelines issued by the OECD. The Tax Policy is approved by the Board of Directors.





Compliance Training

To ensure awareness and understanding of our Code of Conduct and the principles and behaviors expected of our employees, it is mandatory to participate in our compliance training program. We have different training programs to ensure that our white-collar/ indirect labor force and our blue-collar/direct labor force receive suitable compliance training.

All new employees receive induction training, typically in-person or virtual sessions, including an introduction to our Code of Conduct and relevant policies. All white-collar employees are requested to complete online and in-person compliance training courses on relevant compliance topics. Our online courses are available in several languages, including Vietnamese.

Our general online training courses on average have a completion rate of over 80% and have in 2023 included courses on:

- Anti-bribery and anti-corruption
- Conflicts of Interest
- · Cyber Awareness training

In 2023, we held 21 in-person or virtual compliance training sessions for white-collar employees, including our management teams, covering our Danish, Dutch, Polish, US, and China sites. These selected courses, both online and in-person, for relevant employees have included:

- Confidentiality Awareness Training
- Competition Law Compliance
- ESG Awareness
- Forced Labor & Human Trafficking

In 2024, we will introduce a new online training system, including a general code of conduct course and we have set a target to have an over 90% completion rate.

Protection of Rights

Integrity and Governance

We maintain accurate and complete records of our financial transactions in accordance with our policies, internal control systems, and applicable professional standards. Ensuring accuracy and financial integrity is the core basis for conducting business in Sonion, ensuring that economic and commercial decisions are based on accurate financial data. We are committed to having the necessary controls and systems in place to prevent and detect fraud.

By the end of 2023, Sonion had more than 450 granted patents and pending patent applications.



Our technologies, intellectual property, commercially sensitive information, and financial and physical assets are vital to our business. To safeguard our company assets, we protect them from unauthorized use and disclosure. We have implemented relevant policies and instructed and trained our employees to act appropriately to protect our company assets and only use them for business purposes.

In 2023, we revised and updated our Confidentiality Policy and have conducted training sessions across all relevant departments to ensure high awareness of the protection of our confidential information and the confidential information entrusted to us by our customers and other business partners. The training also included

the responsible use of Generative AI Tools (ChatGPT etc.). We acknowledge that there are technologies, such as Generative AI Tools, that can make it easier to complete certain tasks and bring value to our daily work, and any use of Generative AI Tools must always follow the guidelines in our Policy for the use of Generative Al Tools.

We spend significant effort protecting our intellectual property rights to ensure our freedom to operate and secure our development efforts and innovative technologies. By the end of 2023, Sonion had more than 450 granted patents and pending patent applications.

Data and IT Security

Data Ethics

We are committed to handling data with high integrity and strict adherence to privacy regulations and best practices to safeguard the confidentiality, integrity, and availability of the data we handle. Data is only used to support our innovation and scientific and medical understanding and ensure that we have a firm evidence base to improve our products and services and deliver the right products to our customers and their end users.

Integrity and Governance

During 2024, we will present a Data Ethics Policy for review and approval by the Board of Directors.

Data Privacy

We respect data privacy and protect the personal data we need to collect from our employees, customers, business partners, and other stakeholders. We are committed to protecting personal data through security measures and have implemented global and local policies. We comply with all applicable data protection laws and regulations, including the EU's General Data Protection Regulation (GDPR), and only process personal data for business purposes. In 2023,

we maintained a robust data security environment with no reported data breaches.

IT Security

We are committed to protecting all information, systems, applications, networks, and devices across our business and locations from external threats that are trying

to exploit any weaknesses in our physical or digital security. Sonion depends on the availability of reliable and trustworthy information and the efficient use of information systems. To ensure optimal protection, we continuously work to implement measures and controls to minimize the risks and respond to evolving threats.

In 2023, we implemented a comprehensive list of initiatives to enhance security and protect our IT systems and data against hackers, including limiting access to servers/ services from the outside world. A thirdparty company has conducted a penetration test to stress-test our systems, and no major concerns were found.

All employees must familiarize themselves with our IT Security Policy and follow our IT guidelines. We provide mandatory ongoing periodic online cyber awareness training to all users.

Our information security management system is being reviewed and approved annually by the Board of Directors and Executive Management.



Speak UpHow to Raise Concerns in Sonion

In Sonion, we support and encourage open and honest communication and encourage all our employees to speak up.

For minor work-related issues or concerns, employees are encouraged to contact their immediate Manager or approach the local HR department or local Compliance Officer. Any serious issues and breaches of the Code of Conduct, including legal, serious financial, or reputational risks, should be reported to the Local Managing Director or the Head of Compliance/General Counsel.

It is important for us that all Sonion employees feel they can speak up and come to the management with concerns without fearing retaliation. We will address and take seriously all concerns raised in good faith. We will investigate any reported matter and where a violation has occurred and take corrective action to resolve the situation.

In Sonion, we will not tolerate harassment, vengeful actions, or other types of sanctions against any person who, in good faith, files a report or assists Sonion in the processing and investigation of a case.

Whistleblower Line

In addition to our Speak Up policy and local grievance complaints systems, we also have the Sonion Whistleblower Line, which was implemented internally in 2021 and has since 2022 been available for third parties.

All Sonion employees globally and former employees, customers, suppliers, and other business partners can use the Whistleblower Line. The Sonion Whistleblower Line is solely for the reporting of serious offences which may affect the Sonion Group, or which may be crucial for an individual's life or health or suspicion of such matters. The reported matters could include:

- Financial fraud
- Violation of corporate governance, for instance, bribe or distortion of competition
- Violation of work environment and work safety regulations
- Violation of environmental legislation and pollution of the environment
- · Physical violence and sexual offences

The Sonion Whistleblower Line is available in several languages. Reports in the system are done through an externally hosted internet portal and reporters may choose to remain anonymous. The Sonion Whistleblower Line is operated in accordance with the Sonion Whistleblower Policy.

Employees can access the Whistleblower Line on the Sonion Intranet, our website, and information on boards at our sites, where they can also scan a QR- code with their smartphone and access the site directly.

You can find the link on the <u>Sonion website →</u> or directly to the <u>Sonion Whistleblower Line →</u>

Whistleblower Reports

In 2022, one report was received, and in 2023, two reports were received and handled according to the Sonion Whistleblower policy and internal investigation guidelines.



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Policies

Our relevant policies for responsible business practices, are available on the Sonion website

- · Code of Conduct
- · Anti-Corruption Policy
- · Whistleblower Policy
- · Human Rights Policy
- · Diversity, Equity and Inclusion Policy
- · Supplier Sustainability Compliance
- · Conflict Minerals Policy

Visit our website for downloads and further information →





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