



Our internal reporting channel (*English version machine translated, when in doubt the german version prevails*)

Our company is deeply committed to the protection and well-being of our employees, our customers, and our suppliers and subcontractors. At the same time, we are mindful of our social responsibility. It is therefore important to us that we operate at all times in full compliance with the legal requirements applicable to our company. The more people who pay close attention to our work processes, the quicker any potential issues will be identified. However, it is important that reports of such issues actually reach us. We would therefore like to offer a simple way for you to provide us with information about potential breaches.

Who can make a report?

To this end, the following link is available to

- our employees,
- temporary agency workers seconded to us, and
- any other individuals who come into contact with our company in the course of their professional activities

can contact us to make a report.

How can I contact the reporting office?

Reports can be submitted in writing via:

<https://dilo.hinweisgeberschutz-system.de/meldung>

Alternatively, you can contact us by telephone on

+49 (0)8232 – 209 99 40

Anonymous reports are also possible. If you wish, you can also use this method to arrange an appointment for a face-to-face meeting with our reporting office.

How can a report be made?

The content of such a report may include specific actual or potential unlawful acts, as well as unlawful omissions. An example of this is an act that is prohibited under criminal law. Another example is an act that is punishable by a fine and the prohibition of which serves to protect the rights of employees. The prerequisite is that the relevant act or omission was committed in the course of professional, business or official activities in connection with our company, and that the whistleblower is aware of this breach. However, it is also sufficient if such an act or omission is highly likely to occur in the future. Similarly, it is sufficient if the whistleblower – that is, you – has reasonable grounds to suspect such a breach.

A report may also concern an attempt to conceal such breaches, provided the whistleblower is aware of this attempt or has reasonable grounds to suspect that such an attempt is being made.

What happens after I make a report?





Our reporting office will confirm receipt of your report within seven days at the latest. Your report will be documented; any recordings or verbatim transcripts will require your consent. Your report will then be assessed to determine whether it relates to a relevant legal breach and whether it is substantiated. The reporting office may ask you for further information. In any case, they will remain in contact with you. Furthermore, our reporting office will take appropriate follow-up action – this may involve closing the case due to lack of evidence, but may of course also involve conducting an internal investigation or referring the case to the relevant authority. In principle, you will be informed of any planned and already taken follow-up measures, as well as the reasons for these measures, no later than three months after confirmation of receipt of your report. The documentation is generally deleted three years after the conclusion of the proceedings.

How am I protected?

We have entrusted the operation of our reporting office to Immerce Consulting GmbH. This means that your reports do not initially reach anyone within our company, but are received by Immerce Consulting GmbH. Immerce Consulting GmbH operates independently as the reporting office.

Immerce Consulting GmbH safeguards your identity, as well as the identity of any other persons you name in your report. A prerequisite for your protection is that the information reported relates to breaches falling within the scope of the Act on the Better Protection of Whistleblowers (HinSchG). However, it is sufficient that, at the time of the report, you had reasonable grounds to believe that this was the case. As a general rule, the identities of the persons named will only be disclosed to those responsible for receiving reports or for taking follow-up action, as well as to those assisting them in carrying out these tasks. Your identity is also protected with regard to any circumstances that might allow your identity to be deduced. Exceptions to the protection of identity apply, for example, in criminal proceedings at the request of the law enforcement authorities. Access to the reports is also restricted in other respects.

The HinSchG, with which our reporting office complies, also provides for protective measures for whistleblowers who have duly contacted the reporting office. A prerequisite is that, at the time of the report, the whistleblower had reasonable grounds to believe that the information they reported was true. A further prerequisite is that the information relates to breaches falling within the scope of the HinSchG. However, it is also sufficient in this respect that the whistleblower had reasonable grounds to believe this to be the case at the time of the report. These protective measures include, for example, the prohibition of reprisals, such as the prohibition of unjustified dismissal in response to the report. Under certain conditions, third parties are also covered by these protective measures.

At the same time, the HinSchG releases you from contractual and, comprehensively, statutory duties of confidentiality and secrecy in respect of reports made to the competent reporting body. The prerequisite is that you had reasonable grounds to believe that disclosing the content of the relevant information was necessary to uncover a breach. A further condition is that, at the time of the report, you had reasonable grounds to believe that the information you reported was true. It is also a condition that the information relates to breaches falling within the scope of the HinSchG, or that, at the time of the report, you had reasonable grounds to believe that this was the case.

Who else can I contact?

The HinSchG stipulates that you should give priority to reporting to the internal reporting office, provided that effective action can be taken internally against the breach and you do not fear reprisals. We, too, would strongly encourage you to contact our reporting office with your information in the first instance. This is because any potential issues can, of course, be resolved much more easily if we are made aware of them as quickly as possible – and the quickest way to do so is via Immerce Consulting GmbH.

At the same time, however, you are free to contact an external reporting office as well. This applies, for example, if a breach reported to our reporting office has not been rectified. You can therefore report to





external reporting offices, in particular, anything that you could also report to our reporting office. The procedure following the submission of your report is essentially the same for external reporting offices as it is for our reporting office.

However, as part of its follow-up measures, the external reporting office is, of course, not authorised to conduct internal investigations. It may, however, request comprehensive information from those concerned, insofar as this is necessary to verify the validity of your report. In principle, in addition to receiving feedback within three months at the latest, you will also receive a notification from the external reporting office regarding the outcome of the investigations triggered by your report once they have been fully concluded. However, the external reporting office may also close the proceedings on the grounds that the matter is of minor significance. It may also close the proceedings because your report concerns a matter in respect of which proceedings under the HinSchG have already been concluded. The prerequisite for this is that your report does not contain any new facts and that no other new circumstances justify a different course of action. Furthermore, if the external reporting office lacks jurisdiction or is overburdened, it must, as a matter of principle, forward your report to the authority responsible for investigating, preventing and prosecuting the breach. In all such cases of forwarding or closure, the external reporting office will inform you accordingly.

Your protection when reporting to an external reporting body is, in all cases, as described above.

External reporting bodies include, amongst others:

- The **Federal Financial Supervisory Authority (BaFin)**. This authority is generally responsible, in particular, for reports concerning breaches of supervisory law relating to banks, financial service providers and payment institutions. Further information on the external reporting office at the Federal Financial Supervisory Authority (BaFin), and in particular on its remit, can be found at https://www.bafin.de/DE/DieBaFin/Hinweisgeberstelle/hinweisgeberstelle_node.html.
- The **Federal Cartel Office**. This authority is generally responsible, in particular, for reports of breaches of the German or European prohibition on cartels, as well as the German or European prohibition on the abuse of market power. Further information on the external reporting office at the Federal Cartel Office, and in particular on its remit, can be found at https://www.bundeskartellamt.de/DE/Kartellverbot/Hinweise_auf_Verstoesse/Hinweise_node.html#doc20161524bodyText1.
- The **Federal Office of Justice**. In principle, this office is responsible, amongst other things, for reports of infringements of criminal law, administrative offences, environmental protection law, consumer protection law or data protection law, unless, in exceptional cases, the other external reporting offices under Section 20 or Section 23 of the HinSchG are responsible. Further information on the external reporting body at the Federal Office of Justice, and in particular on its remit, can be found at https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes_node.html.

You can contact the external reporting bodies at least by telephone or in writing. Where appropriate, it is also possible to make an anonymous report here. You can also arrange an appointment for a face-to-face meeting with the external reporting bodies. The external reporting bodies operate independently in professional terms and are separate from internal reporting bodies.

It should be noted that, in certain cases, reporting procedures may also exist within the institutions, bodies and other agencies of the European Union. These include the reporting channels of the European Commission, the European Anti-Fraud Office (OLAF; https://fns.olaf.europa.eu/main_de.htm), the European Maritime Safety Agency (EMSA), the European Aviation Safety Agency (EASA), the European Securities and Markets Authority (ESMA; <https://www.esma.europa.eu/investor-corner/make-complaint#whistleblowers>) and the European Medicines Agency (EMA).





What should I do if I have any further questions?

Of course, we cannot go into all the details of the legal provisions governing reporting bodies and reporting procedures here. Furthermore, the specific circumstances of each individual case are often relevant; for example, not all unlawful acts or omissions fall within the scope of the HinSchG (Section 2 HinSchG). At the same time, there are certain grounds for exclusion from the application of the HinSchG (Section 5 HinSchG). Furthermore, certain specific reporting procedures take precedence over the reporting procedures described above via internal or external reporting channels (Section 4(1) HinSchG).

Therefore, if you are unsure whether a breach could be reported in your specific case, who you can contact with your report, or what would happen after submitting a report to a reporting body, you should seek legal advice in case of doubt, for example from a solicitor. External reporting centres also offer comprehensive and independent information and advice on available remedies and procedures for protection against reprisals.

