**Rules of Procedure Whistleblower/**

**Complaint Procedure**

1. **Preliminary note**

These rules of procedure for the whistleblower system/complaints procedure are intended to provide a structured method for receiving and processing tips and complaints about possible violations of laws, guidelines or ethical standards within our corporate group. It aims to protect whistleblowers and ensure that all tips and complaints are appropriately investigated and dealt with. We strive to create a transparent, confidential and fair environment in which employees, managers, contractors and others in business relationships with our organizations can report concerns or grievances safely and securely. It is our firm principle that whistleblowers who act in good faith and responsibly report concerns should not have to fear any disadvantages or measures of censure.

All tips and complaints are treated confidentially and the identity of the whistleblower is protected.

We encourage all employees and other stakeholders who have concerns or observe violations of laws, policies or ethical standards to use this Code of Procedure to submit tips or complaints. By actively involving our employees and upholding the integrity of our Group, we can work together to create a responsible and successful future.

1. **Scope of application**

The whistleblower protection system applies to all areas of our group of companies and covers the following situations, but is not limited to them:

* Violations of applicable laws, regulations or legal requirements at national and international level
* Violations of human rights, including causing and participating in human rights abuses in any form
* Violations of corruption laws or unfair business practices, e.g., situations in which business partners, employees, executives or public officials are offered personal, economic or other benefits in connection with a business transaction, corresponding benefits are accepted or demanded from such persons, or such acts of corruption are carried out through third parties
* Violation of internal corporate guidelines, codes of conduct (e.g. Code of Conduct) or ethical standards.
* Irregularities in financial reporting or suspected fraud
* Hazard to health, safety, or environment
* Discrimination, harassment, or other misconduct in the workplace
* Breach of data security, data breaches, or misuse of information
* Conflicts of interest that could adversely affect the company

The violation does not have to be provable beyond doubt. A report can also be made if the whistleblower considers a compliance violation to be probable or sees risks and dangers in this regard. It is also possible to report suspicions, provided these are presented transparently in the report and are based on concrete facts and incidents. Deliberately untrue information must be omitted.

1. **Principles of conduct oft he employees who participate in the whistleblowing process**

The following principles of conduct are designed to ensure that employees involved in whistleblowing perform their duties in a professional and ethical manner:

* **Maintaining Confidentiality:** The confidentiality of reported information will be maintained and it will be ensured that it is not shared or disclosed without authorization. The identity of the whistleblower will thus be protected and, if necessary, disclosed only to those entities directly involved in the investigation or processing of the whistleblower's report
* **Objectivity and impartiality:** An objective and unbiased attitude is adopted when investigating leads. The available information is carefully examined in order to subsequently make a fair assessment of the situation, regardless of personal relationships or prejudices
* **Conducting a thorough investigation:** Relevant information is gathered, evidence is secured and, if necessary, all parties involved are heard in order to make an informed decision. In doing so, any effects on the persons concerned and the company are taken into account.
* **Compliance with legal and ethical standards:** Applicable laws, regulations and internal company guidelines are observed. You ensure that the investigation and processing of tips are in line with legal and ethical standards
* **Transparency and communication:** The whistleblower is kept adequately informed of the progress of the investigation, to the extent that this is compatible with the protection of confidentiality
* **Ensure protection from retaliatory measures:** Whistleblowers will be protected from any retaliatory action. Measures are taken to ensure that the whistleblower does not suffer any negative consequences or disadvantages as a result of reporting concerns and violations
* **Responsible Handling of Information:** Ensuring that information is handled responsibly and ensuring that it is appropriately protected and used only for legitimate purposes related to the investigation and processing of the tip

1. **Process flow**

Notices and complaints can be submitted in writing or electronically. They can be submitted in German as well as in one's own native language or common foreign language.

1. **In writing**

The notice can be submitted in text form by mail to the central whistleblower office:

***Personal/confidential***

Ziegler Holding GmbH

Whistleblower Service

Zur Betzenmühle 1

95703 Plößberg

1. **Electronically via the online reporting system „rexx“**

The report can be submitted in text form via the online reporting system "rexx":

**Internet address:**

<https://hr.ziegler.global/whistleblowing/>

**QR-Code:**

Ein Bild, das Muster, Quadrat, Pixel, Kreuzworträtsel enthält.

Automatisch generierte Beschreibung

In principle, the information will only be forwarded to the whistleblower office. In exceptional cases, the information will be forwarded without the whistleblower's consent, while preserving the whistleblower's anonymity to the greatest extent possible, if considerable damage may have occurred or threatens to occur. As

Considerable damage is deemed to be, in particular, damage to life and limb as well as considerable economic damage.

**3. Anonymous tips**

Anonymous tips and complaints are accepted if they contain sufficient information to conduct an investigation. However, it should be noted that anonymity may be limited if further information is required. Tips should be as detailed as possible and include all relevant information, including date, location, persons involved and a clear description of the suspected violation.

**4. Acknowledgement of receipt and receipt check**

As soon as a report is received in the whistleblower protection system, an acknowledgement of receipt is sent to the whistleblower within a reasonable period of time.

The whistleblower office will review the report for the following items:

* **Completeness:** It is checked whether the report contains sufficient information to be able to conduct an investigation. If necessary, the whistleblower may be asked for additional information.
* **Relevance:** A check is carried out to determine whether the report constitutes a possible infringement within the meaning of the scope of application of these Rules of Procedure, cf. section 2 "Scope of application".

1. **Decision after investigation and measures have been taken**

After completion of the incoming inspection, a decision is made on how to proceed. The decision will be communicated to the whistleblower within a reasonable period of time. If the report is classified as complete and relevant, the necessary steps for investigation and processing will be initiated. If the report is classified as incomplete or irrelevant, the whistleblower will also be informed of this and, if necessary, asked for further information. Communication with the whistleblower is carried out in a confidential and appropriate manner.

Various actions may be taken after reviewing the tip, depending on the nature and severity of the reported incident.

In particular, the following measures may be considered, but are not limited to:

* **Disciplinary action and sanctioning of employees:**

When misconduct or a violation of internal policies or rules of conduct is identified, disciplinary action may be taken. This can range from a warning or warning letter to sanctions such as transfer or termination.

* **Criminal proceedings:**

If the reported violation has criminal relevance, a criminal complaint may be filed with the appropriate prosecuting authorities. This may lead to criminal investigations and possible criminal consequences for the persons involved.

* **Civil action:**

If the breach results in financial damages or other legal repercussions, civil action may be taken. This may include the assertion of claims for damages or the enforcement of other legal claims.

* **Organizational measures:**

In addition to individual penalties, organizational measures can be taken to reduce the risk of violations in the future. These include revising policies and procedures, improving internal control mechanisms, training and awareness programs for employees, and strengthening the compliance function.

1. **Conclusion**

The whistleblower will be informed about the closure of his submitted case.

Upon completion, an evaluation of the entire process can be conducted to determine if improvements are possible or necessary. The results of the evaluation can be used to adjust procedures, training, or other aspects of the whistleblower protection system to handle future tips even more effectively.

1. **Contact**

The contact for questions regarding these rules of procedure is the central whistleblower office, see 4.1, or via the e-mail address: "compliance@ziegler.global".