



Rules of Procedure of the EUROGATE Group

for notices pursuant to § 8 of the German Supply Chain Sourcing Obligations Act (LkSG)

I. Preamble

The EUROGATE Group has set up a complaints procedure in the form of an internal reporting office to receive information on human rights and environmental risks in the supply chain as well as violations of human rights and environmental obligations.

The EUROGATE Group provides the reporting options under the EUROGATE Compliance website <http://www1.eurogate.de/Ueber-uns/Compliance> as a group-wide internal reporting channel. Complaints can be addressed directly to the EUROGATE Group Compliance Officer or to the Ombudsman. This website on the complaints procedure is available in two languages (German and English).

The EUROGATE Group assures responsible and careful handling of all incoming information, guarantees confidential, neutral and objective treatment and careful examination of any necessary measures. With the help of whistleblower reports, human rights and environmental risks and related violations in our company and in our supply chains are to be uncovered, internal processes optimised and the trust of employees, customers and suppliers in the company and its manufacturing and procurement processes strengthened.

The complaints system protects the whistleblowers in particular, but also the persons concerned, from disadvantages that could arise for them as a result of whistleblower reports. The EUROGATE Group attaches the greatest possible importance to treating all whistleblower reports confidentially.

II. Whistleblower

Information can be reported by all persons who have become aware of human rights and environmental risks as well as violations of human rights or environmental obligations in connection with the activities of the EUROGATE Group.

In addition, whistleblower reports can be made by third parties who have some kind of relationship or contact with the EUROGATE Group and observe a violation there.

III. Content of whistleblowing

1. What can be reported?

All facts that fall within the scope of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz) and whose whistleblowing serves to identify human rights and environmental risks as well as to clarify, minimise and end violations of human rights or environmental obligations can and should be reported.

2. What information should a complaint contain?

The following information is helpful for processing the complaint:

- Describe the facts in chronological order, if possible with the following information:
 - What happened? Specific description of the incident and context - the more detailed, the better.
 - Where did it happen? Work area, department etc.
 - When did the incident occur? Is the violation still ongoing? Date or period, time.
 - Who are the persons or groups of persons affected or harmed? What is the amount of damage? Name(s), number, severity of the grievance, etc.
 - Who could be responsible for the grievance? Name of the person/department/position, name of the EUROGATE company or brand or name of the business partner or supplier in the wider supply chain where the malpractice occurred. In this context, information on the possible motivation of the persons involved can also be helpful.
- Which law or internal regulation was violated? What is the connection to the economic activity of the EUROGATE group?
- Is there any evidence? Photos, videos, documents, possible witnesses etc.?
- What are the expectations regarding possible preventive or remedial measures?
- What is the specific or desired objective of the complaint?
- Has anyone else already been informed about the grievance?
- What should be the further contact? Provide contact details for further communication or express the wish for anonymity or the greatest possible confidentiality, e.g. do not disclose the name of the informant or complainant in the course of the investigation.

The above information facilitates and accelerates the proper handling of a complaint. The list is therefore an aid in formulating a complaint. However, it is not a prerequisite for processing that a complaint contains information on all of the above points.

IV. Contact and communication

The EUROGATE Compliance Officer and the EUROGATE Ombudsman are responsible for receiving whistleblower reports. They can be reached by the whistleblower under the following contact details:

Compliance Officer
Dr. Cornelius Polter
EUROGATE GmbH & Co. KGaA, KG

Kurt-Eckelmann-Straße 1
21129 Hamburg
Tel. 040 7405 2039

compliance@eurogate.eu
cornelius.polter@eurogate.eu

Ombudsman
Markus Klindwort
ROSENBOOM MENGES KLINDWORT
Rechtsanwälte in Partnerschaft mbB

Slevogtstraße 48
28209 Bremen
Tel. 0421 33 392266

eurogate-ombudsmann@rmk-partner.de
<https://rmk-partner.de/eurogate-ombudsmann>

The whistleblower's report can be submitted to the Reporting Office using the contact data mentioned above.

If the whistleblower has indicated a contact option and has agreed to be contacted, there is the possibility of mutual queries and consultation with regard to the reported facts and the processing status of the whistleblower's report as well as for the purpose of dispute resolution.

V. Confidentiality, anonymity

The confidential treatment of all tips and data sent to MROS is guaranteed at all times and in every processing step. This applies in particular to the identity and personal data of the person(s) providing the information.

Only individual, previously defined, authorised persons who are committed to confidential handling have access to incoming whistleblower reports and information on the processing of the whistleblower report or follow-up measures. The reported data is treated confidentially, not proactively disclosed to third parties and protected from access by unauthorised persons.

If the whistleblower report concerns a subsidiary of EUROGATE GmbH & Co. KGaA, KG, the latter may pass on the contents of the whistleblower report and the results of the further clarification of the facts to the subsidiary for further processing of the whistleblower report.

In the course of the clarification measures and in the assertion, exercise or defence of legal claims, the EUROGATE Group may also have recourse to the support of professionals who are bound to secrecy, such as law firms or auditing companies. In addition, (technical) service providers may be involved in the clarification and processing of the reported facts, which are commissioned by EUROGATE GmbH & Co. KGaA, KG as order processors on the basis of corresponding agreements. These service providers may also become aware of the contents of the whistleblowing report, but are obliged to handle the data concerned confidentially. Personal data of the whistleblower as well as of the persons concerned may come to the knowledge of authorities, courts or third parties in exceptional situations despite the maintenance of confidentiality. This is the case if the disclosure of this information to them is obligatory for the EUROGATE Group, such as in the context of an official investigation (such as a preliminary investigation) or if this is necessary for the assertion, exercise or defence of legal claims. Furthermore, under certain conditions, the information reported must also be disclosed by the EUROGATE Group to the person affected by the whistleblower report.

In these cases of disclosure of the reported information by the EUROGATE Group, the person providing the information - insofar as his identity and/or contact details are known to the EUROGATE Group - shall be informed of the disclosure and the reasons for it in writing by the EUROGATE Group's Compliance Officer before the disclosure is made to third parties. This notification is only omitted if it would jeopardise the official investigation.

There is also the possibility for whistleblowers to make whistleblower reports anonymously.

VI. Impartial action

All persons familiar with the whistleblower report or with the clarification of the facts shall act impartially when processing the whistleblower report. In particular, they act independently and uninfluenced by the EUROGATE Group and are not bound by instructions from the EUROGATE Group regarding their activities in connection with the whistleblowing office.

VII. Handling of incoming reports

1. Confirmation of receipt

The compliance officer or the ombudsman of the EUROGATE Group shall confirm receipt of the whistleblower's report in the form of a message. This does not necessarily have to deal with the content of the report. Nevertheless, the confirmation of receipt can already be used to ask the whistleblower initial questions. The whistleblower will receive an acknowledgement of receipt from MROS without delay, at the latest within seven days of receipt of the whistleblower's report by MROS, provided that the whistleblower has indicated a contact option for a response in the whistleblower's report.

2. Review of the report

The compliance officer or the ombudsman of the EUROGATE Group review the whistleblower's report and any attached evidence as quickly as possible. This should provide an overview of the reported matter and identify any questions that need to be clarified in the further course of the investigation.

3. Further clarification of the facts

In a first step, the compliance officer or the ombudsman of the EUROGATE Group examines the plausibility and validity of the complaint to determine whether there are sufficient indications on the basis of the submission that breaches of rules are occurring or have occurred or whether relevant risks could exist in accordance with the LkSG. The aim is to determine whether there is a "suspicious situation" that makes it legally permissible and necessary to take further investigative or clarifying measures as well as possible preventive and remedial measures, taking into account data protection.

After this review of the report, the compliance officer or the ombudsman will begin to clarify the facts as quickly as possible. For this purpose, the compliance officer or the ombudsman has the following sources of information at his or her disposal:

- Enquiries to the whistleblower. If necessary, contact can be established by telephone or in person, provided that it is possible to contact the person who provided the information or made the complaint.
- Enquiries to named participants and/or witnesses. If someone is expressly named as a participant or witness in the reported event, this person must always be given sufficient opportunity to comment.

- Enquiries to the companies or divisions concerned. The companies or divisions affected by the report must be informed of the reported event and must cooperate in the clarification of the facts. This is always done in consideration of the internal hierarchies via the responsible department head or the management. If necessary, discussions will also be held with other employees in the relevant departments via this reporting channel.
- Other clarification measures as necessary. This may include, for example, the inspection of documents or similar. With the exception of the whistleblower, the persons questioned must be informed that any involvement in the reported grievance as well as their conduct in the course of dealing with it may have (labour) legal consequences for the person questioned.

The complaint procedure will be discontinued if the facts of the case - even after discussion with the informant or complainant - do not give rise to sufficient suspicion of rule violations or risks relevant under the LkSG, or if further processing would be legally inadmissible. In the event that the case is discontinued, the informant or complainant will be informed of the reasons for rejection.

4. Development and selection of remedial measures

If necessary, the compliance officer or the ombudsman will work out possible remedial measures in cooperation with the responsible managing directors and department heads so that the reported grievance is remedied and similar violations are prevented in the future. Among the available remedial measures, the remedy to be implemented is selected from those that have a sufficient likelihood of remedying the grievance. In the case of several remedial measures that are equally suitable in the view of the compliance officer or the ombudsman, the final selection is incumbent on the management or the heads of department, who can make this decision in particular taking into account the internal reasons. If possible, a possible follow-up measure should already be worked out at this stage, which is to be implemented if, contrary to expectations, the grievance cannot be remedied by the actual corrective measure.

5. Final notification to the whistleblower

If the whistleblower has informed the Reporting Office of a contact option, he or she will receive feedback from the Compliance Office no later than three months after confirmation of receipt of the whistleblower's report on which follow-up measures are planned or have been taken with regard to his or her report and the reasons for this decision. If the whistleblower does not provide any contact details in his or her report, this information cannot be provided.

6. Further progress of the proceedings

Subsequently, the Compliance Officer shall monitor the implementation of the remedial measures. The elimination of the grievance shall be ensured.

7. Documentation

The Compliance Officer keeps a file in the electronic file system for each report. This file is given a file number consisting of the consecutive report number for the corresponding calendar year and the name of the company concerned. If several companies are affected, either the company mainly affected or the entire EUROGATE group is named. The actions of the compliance officer must be

continuously documented in the electronic file. This includes, in particular, notes of conversations with participants and/or witnesses as well as the - anonymised - correspondence with the whistleblower himself. All documentation on the remedial measures as well as any evidence must also be collected. After the grievance has been successfully remedied, a final note is to be prepared and documented accordingly in the file.

VIII. Protection against measures

Whistleblowers who report a suspicion about a reportable matter are protected. They may not and will not be reprimanded for their whistleblowing. A reprimand or reprisal because of such a report is prohibited by law and can result in both civil liability (damages) and regulatory liability of the responsible persons or the EUROGATE Group.

Whistleblowers therefore do not have to fear any adverse consequences under criminal law, civil law or labour law. In particular, whistleblowers are not threatened with any adverse consequences with regard to their employment contract position or their professional advancement within the EUROGATE Group. This also applies insofar as a tip-off subsequently proves to be unjustified. Similarly, the EUROGATE Group will in no way tolerate any retaliatory measures or disadvantages experienced by whistleblowers as a result of using the whistleblowing hotline.

However, this does not apply if whistleblowers deliberately and intentionally or grossly negligently report untrue information. In this case, the EUROGATE Group reserves the right to impose civil law, labour law and criminal law consequences on the person who deliberately reports false information to the extent permitted by law.

IX. Review

The effectiveness of the complaints procedure is to be reviewed by the EUROGATE Group at least once a year and on an ad hoc basis.

An ad hoc review takes place if the EUROGATE Group has to reckon with a significantly changed or significantly expanded human rights or environmental risk situation in its own business area or at the direct supplier, for example through the introduction of new products, projects or the establishment of a new business area of the EUROGATE Group.

The review is repeated immediately if necessary and the corresponding measures are updated without delay.

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