



## **Rules of Procedure of the EUROGATE Group for the whistleblowing system**

### **I. Preamble**

The EUROGATE-Group has set up a whistleblower system 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 in accordance with the Whistleblower Protection Act. We, the EUROGATE Group, believe that ethical behavior is everyone's responsibility. Therefore, we encourage everyone to report any behavior that is known or believed to violate company policies, -guidelines or applicable law.

The EUROGATE-Group provides the reporting options on the EUROGATE compliance website <http://www1.eurogate.de/Ueber-uns/Compliance> as a group-wide internal reporting channel. Information can be sent directly to the EUROGATE-Group compliance officer or to the ombudsman. Information pursuant to the German Whistleblower Protection Act can also be reported to the external reporting office (for more details, see section IV. below). This website on the whistleblower system is available in two languages (German and English).

The EUROGATE-Group assures a responsible and careful handling of all incoming information, ensures a 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 optimized and the trust of employees, customers and suppliers in the company and its manufacturing and procurement processes strengthened.

The whistleblower system protects in particular the whistleblowers, 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 become aware of human rights and environmental risks as well as violations of human rights or environmental obligations and violations of corporate guidelines of the EUROGATE Group or applicable law in connection with the activities of the EUROGATE Group.

In addition, whistleblower reports may 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 the whistleblower report**

#### **1. What can be reported?**

All facts can and should be reported which fall within the scope of application of the German Supply Chain Due Diligence Act and whose whistleblower report serves to identify human rights and environmental risks as well as to clarify, minimize and end violations of human rights or environmental obligations. In addition, violations can be reported under the Whistleblower Protection Act.

## 2. What information should a complaint contain?

The following information is helpful for processing the complaint:

- Description of the facts in chronological order, preferably including the following:
  - 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 time period, clock-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 might 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 further supply chain where the grievance occurred. In this context, information on the possible motivation of the acting persons can also be helpful.
- Which law or internal regulation has been 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 actions? What is the specific or desired goal of the complaint?
- Has anyone else already been informed of 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. no disclosure of the name of the person providing the information or making the complaint in the course of the investigation.

The aforementioned information facilitates and accelerates the proper processing of a complaint. The list is therefore an aid in formulating a complaint.

However, it is not a requirement for processing that a complaint contain information on all of the above.

## IV. Contact and communication

The EUROGATE compliance officer as well as the EUROGATE ombudsman are responsible for receiving whistleblower reports. They can be reached by the whistleblowing person under the following contact details:



Compliance Officer	Ombudsman
Dr. Cornelius Polter	Markus Klindwort
EUROGATE GmbH & Co. KGaA, KG	ROSENBOOM MENGES KLINDWORT
	Attorneys in partnership mbB
Kurt-Eckelmann-Strasse 1	Slevogtstrasse 48
21129 Hamburg	28209 Bremen
Phone 040 7405 2039	Phone 0421 33 392266
<a href="mailto:compliance@eurogate.eu">compliance@eurogate.eu</a>	eurogate-ombudsmann@rmk-partner.de
<a href="mailto:cornelius.polter@eurogate.eu">cornelius.polter@eurogate.eu</a>	<a href="https://rmk-partner.de/eurogate-ombudsmann">https://rmk-partner.de/eurogate-ombudsmann</a>

The whistleblower's report can be submitted to the reporting office using the aforementioned contact data.

If the whistleblower has indicated a contact option and 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 report as well as for the purpose of dispute resolution.

Under the Whistleblower Protection Act, whistleblowers can choose whether to contact an internal or external reporting office to report information about a violation. Information on external reporting procedures is provided by the Federal Office of Justice, the Federal Financial Supervisory Authority, the Federal Cartel Office and the relevant institutions of the German federal states, insofar as this option is offered by the federal states.

In addition, there are corresponding reporting procedures for reports to bodies, institutions and other agencies of the European Union. These include external reporting channels of the Commission, the European Anti-Fraud Office (OLAF), the European Maritime Safety Agency (EMSA), the European Aviation Safety Agency (EASA), the European Securities and Markets Authority (ESMA) and the European Medicines Agency (EMA).

## **V. Confidentiality, Anonymity**

The confidential treatment of all information and data submitted to the reporting office is ensured 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, authorized persons who are obligated to treat the information confidentially have access to incoming whistleblower reports and information on the processing of the whistleblower reporting and follow-up measures. The reported data will be treated confidentially, not proactively disclosed to third parties and protected from access by unauthorized 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 defense 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. Personal data of the persons providing the information 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 defense of legal claims.

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 EUROGA-TE-Group - will be informed in writing by the compliance officer of the EUROGATE-Group of the disclosure and the reasons for it before the disclosure to third parties takes place. This notification is only omitted if it would endanger the official investigation.

In addition, whistleblowers have the option of making whistleblower reports anonymously.

The EUROGATE-Group processes personal data within the framework of the whistleblower system only in accordance with the applicable data protection regulations, which result in particular from the German Data Protection Regulation (DSGVO) and the German Federal Data Protection Act (BDSG). Further information on data protection within the framework of the whistleblower system of the EUROGATE Group can be found here: - <https://www1.eurogate.de/en/EUROGATE/About-us/Compliance>

## **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 incoming messages**

### **1. Acknowledgement 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 without delay, at the latest within **seven days** of receipt of the whistleblower's report by the reporting office, provided that the whistleblower has indicated in the whistleblower's report that he or she can be contacted for a response.

### **2. Review of the report**

The compliance officer or the ombudsman of the EUROGATE-Group will review the whistleblower's report and any attached evidence as quickly as possible. This is intended to provide an overview of the reported matter and to identify 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 checks the plausibility and validity of the complaint insofar as there are sufficient indications on the basis of the presentation that violations of rules are occurring or have occurred or whether relevant risks could exist according to the Act on Corporate Due Diligence Obligations in Supply Chains („SCA“). The aim is to determine whether there is a "suspicious situation" that makes it legally permissible and necessary to take further investigative and clarifying measures, as well as any preventive and remedial measures, in compliance with data protection laws.

After this review of the report, the compliance officer or the ombudsman shall 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:

- Inquiries to the whistleblower. If necessary, contact can be made by telephone or in person, provided it is possible to contact the person making the report or complaint.
- Inquiries to named participants and/or witnesses. If someone is expressly named as a party or witness to the reported event, this person must always be given sufficient opportunity to comment.
- Inquiries to the companies or divisions concerned. The companies or divisions affected by the report must be informed of the reported incident and must cooperate in clarifying the facts. This is always done via the responsible department head or the management, taking into account the internal hierarchies. 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 review of documents or similar. With the exception of the whistleblower, the persons interviewed must be informed that any involvement in the reported grievance and their conduct in the course of dealing with it may have (labor) legal consequences for the person interviewed.

The proceedings will be discontinued if the facts of the case - even after discussion with the person providing the information - do not give rise to sufficient suspicion of violations of regulations or risks relevant under the SCA and the Whistleblower Protection Act, or if further processing would be legally inadmissible. In the event of discontinuation, the person providing the information will be informed of the reasons for rejection.

#### **4. Elaboration and selection of remedial measures**

The compliance officer or the ombudsman, if necessary in cooperation with the responsible managing directors and department heads, shall develop possible remedial measures so that the reported misconduct 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. If the compliance officer or the ombudsman considers several remedial measures to be equally suitable, the final selection is the responsibility of the management or the department heads, 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 provided a contact option to the reporting office, he or she will receive feedback from the compliance office no later than three months after confirmation of receipt of the whistleblower's report as to what follow-up measures are planned or have been taken with regard to the whistleblower's 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 procedure**

Subsequently, the compliance officer monitors the implementation of the remedial measures. The elimination of the grievance must be ensured.

## **7. Documentation**

The compliance officer shall maintain a file in the electronic file system for each notification. This file is assigned 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 parties involved and/or witnesses as well as the - anonymized - correspondence with the whistleblower himself. All documentation on the remedial measures and 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 whistleblower is prohibited by law and can result in civil liability (compensation for damages) as well as 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 labor law. In particular, whistleblowers are not threatened with any adverse consequences with regard to their employment contract position or their professional advancement within the EU-ROGATE-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, labor 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 whistleblower procedure is to be reviewed by the EUROGATE-Group at least once a year as well as on an ad hoc basis.

An event-related review takes place if the EUROGATE-Group must expect 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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