

Rules of procedure for the complaints procedure of the WISAG group of companies

Area of application

These rules of procedure describe the principles for processing reports of potential grievances in our own business area and supply chains. They are binding for the employees involved in the complaints procedure. In principle, the processes described in these rules of procedure apply if the official reporting channels described in these rules of procedure are used.

The complaints procedure serves to receive and process information on potential grievances; it does not serve to process any performance-related customer concerns / customer complaints. Such concerns should be addressed to the contact person responsible for supporting the respective customer.

Initiation & course of the procedure

In the event of a (potential) grievance, both our employees and external third parties have the opportunity to contact the Human Rights Officer and / or the contact person appointed by the Group Works Council (both hereinafter also referred to as *the "Complaints Office"*) directly. The relevant contact details (e-mail / telephone / postal address) are provided at www.wisag.de.

The complaints office receives the complaint, documents it and confirms receipt to the person making the complaint.

In the first step, the plausibility / validity is then checked; the aim is to clarify whether the complaint / tip-off falls within the scope of the complaints procedure. If it is possible to contact the whistleblower, the facts of the case will be discussed with the whistleblower if necessary. This includes, in particular, clarifying any questions of understanding or obtaining further information required for the assessment in order to gain a better understanding of the facts of the case. If the proceedings are discontinued, the whistleblower will be notified.

If there are sufficient indications that rules are being breached or have been breached in the past, the second step is to examine which specific investigation or clarification measures are required.

Depending on the results of this second step, corporate decisions are taken in a possible third step in order to respond appropriately to any irregularities identified and, in the event of irregularities in the company's own business area, countermeasures are implemented to prevent further violations in the future.

The whistleblower will be informed about the timeline of the procedure and their rights with regard to protection against discrimination or penalisation as a result of using the complaints procedure.

Confidentiality

The complaints office and any other employees involved in the complaints procedure will treat the information they receive confidentially. The identity of the person providing the information will not be disclosed, insofar as this is desired and legally possible.

Protection of the whistleblower from adverse effects

Discrimination, intimidation, hostility and / or other retaliatory measures against the whistleblower are inadmissible, will not be tolerated and will be sanctioned within the scope of the legal possibilities up to the termination of the respective employment relationship (in our own business area) or the termination of the business relationship (with suppliers).

The same applies to the impairment or obstruction of investigations, in particular the influencing of witnesses and the suppression or manipulation of documents or other evidence.

The complaints office must be contacted immediately if there are indications of such measures.

The whistleblower and persons who co-operate in investigations to the best of their knowledge and belief will be protected by the company against discrimination and reprisals to the best of the company's ability.

Costs

The complaints procedure itself is free of charge for the person making the complaint. Any costs incurred in connection with the complaints procedure (such as the costs of legal advice) will not be reimbursed.

Effectiveness of the complaints procedure

The effectiveness of the complaints procedure is reviewed once a year and on an ad hoc basis, for example if we have to reckon with a significantly increased risk situation in our own business area or at a direct supplier.