

## Rules of procedure for dealing with reports under the Whistleblower Protection Act (HinSchG)

### Reporting/complaint channels

The following channels can be used to submit reports and complaints:

- **digital reporting system:** [Whistle Report](#)

The digital reporting system is available at all times (365/7/24). If desired, whistleblowers can also submit their report anonymously from any device (PC, tablet, cell phone) via the digital reporting system.

- **Letter:**

Personal/confidential

VON ARDENNE Hinweisgeberstelle

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### I. Procedural principles and course of the reporting/complaint procedure

Incoming reports are processed according to the process defined below. Representatives from the internal reporting office are responsible for processing incoming reports and complaints. The employees involved in the reports were obliged and authorized by the management to carry out their activities independently, impartially and in accordance with the principles of confidentiality and diligence. They are obliged to maintain confidentiality.

#### 1. Receipt of the report and confirmation of receipt

The whistleblower will receive confirmation of receipt of the report within 7 (seven) days, if and insofar as there is a possibility of contacting the person making the report.

#### 2. Receiving inspection

At the beginning of the procedure, it is checked whether the reported facts fall within the material scope of the Whistleblower Protection Act. If this is not the case or if the report concerns other areas, the report is not processed via the whistleblower system and the procedure ends.

#### 3. Clarification and investigation of the facts.

An internal investigation is initiated with the aim of determining whether an offense and/or risks exist. As part of the investigation, the facts of the case are investigated further and, if necessary, the content of the report is discussed with the whistleblower in order to gain a better understanding of the facts.

Contacting affected persons or named witnesses is – if necessary – also part of the internal investigation. Depending on the content of the respective report, it may be necessary to involve experts from other departments (e.g. HR, data protection, purchasing or sustainability, etc.) in the investigation. The investigation is carried out as quickly as possible and without major interruptions, in compliance with confidentiality, data protection and the protection of the identity of the whistleblower.

**4. Communication with the whistleblower**

After confirmation of receipt, contact will be made with the whistleblower if necessary and where possible in order to obtain further information and discuss the matter. The whistleblower can obtain information on the status of the procedure at any time during the procedure. They will receive feedback on the follow-up measures within 3 (three) months of confirmation of receipt in accordance with Section 6 below.

**5. Remedial measures**

If the initial suspicion is confirmed by the further investigation of the internal reporting office representatives and a violation of legal regulations and/or internal guidelines of the VON ARDENNE Group is identified, appropriate remedial measures are taken with the involvement of the relevant internal departments in order to end the risk or violation immediately and prevent it from occurring again. Appropriate remedial measures may include, in particular, steps under labor law, civil law or criminal law. In the event of violations by business partners, appropriate remedial measures may include additional checks and audits as well as the temporary or permanent termination of the business relationship.

The findings from the procedure are also used to review existing work and compliance processes and, if necessary, to adapt and optimize them and, if necessary, to implement further preventive measures.

**6. Termination of the procedure**

The investigation of the report can be terminated for various reasons:

- a. The report or complaint does not fall within the material scope of the Whistleblower Protection Act,
- b. Violations of legal regulations and/or internal regulations
  - i. have not been confirmed or
  - ii. have been remedied by the corrective measures taken.

The whistleblower will receive feedback on the status or completion of the procedure within 3 (three) months of confirmation of receipt, if and insofar as there is a possibility of contacting the person making the report. The feedback includes the notification of the reason why the procedure was terminated. To the extent permitted by law, information on planned or already taken follow-up measures will be provided if and to the extent that this communication does not affect

internal inquiries or investigations and the rights of the persons who are the subject of the report or who are named in the report are not affected.

## **II. Confidentiality and protection from discrimination and punishment**

The protection of the whistleblower is of great importance to VON ARDENNE. Whistleblowers who report actual or suspected misconduct in good faith need not fear any disadvantage or punishment as a result of their report. Among other things, the following measures serve to protect whistleblowers:

The reports and complaints are only processed by a small group of trained VON ARDENNE employees. The identity of the whistleblower will be treated confidentially, and their personal data will be protected in accordance with data protection regulations.

VON ARDENNE does not tolerate any discrimination, intimidation of whistleblowers or reprisals against them. Such behavior itself constitutes a potential compliance violation and will be dealt with accordingly.

Intentionally or grossly negligent incorrect information that is reported and information that is provided with abusive intent are not covered by whistleblower protection.

## **III. Review of the effectiveness of the complaints procedure and the rules of procedure**

The effectiveness of the complaints procedure and these rules of procedure will be reviewed annually and on an ad hoc basis. If necessary, the complaints procedure and the rules of procedure will be adapted.