

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

Status august 2023

Our whistleblowing system is designed to allow people to report violations of the law and actual or potential human- or environmental rights issues. These can be problems in our supply chains, but also in our own business. These rules of procedure describe the issues that can be reported, how they can be submitted and what happens after a complaint has been submitted.

We are happy to answer questions about the procedure, either directly via the whistleblower system or via the contact option under "Responsibility for the whistleblowing procedure".

### **I. Application area**

In principle, all violations of the law and issues in the area of human and environmental rights violations can be reported via this reporting system. Concrete examples:

#### Violations of the law:

- Bribery and corruption
- Competition law
- Fraud
- Financial crime
- Food safety and quality
- International trade controls
- Personal data breaches
- Conflict of interest

#### Human rights violations:

- Child labour
- Forced labour and slavery
- Discrimination and unequal treatment
- Disregard for freedom of association
- Withholding a decent wage
- Working conditions that are hazardous to health
- Unlawful eviction or deprivation of land
- Unlawful use of private or public security forces
- Pollution of water, soil and air that may contribute to a violation of human rights

## Environmental law violations:

- Failure to store, handle, import or export hazardous waste in an environmentally sound manner (in accordance with the Basel Convention).
- Failure to comply with prohibitions to protect the environment (Minamata Convention, Stockholm Convention, POPs Convention, REACH, and similar conventions).

## **II. Submission of messages**

We recommend submitting complaints via our digital whistleblowing system:

<https://walbusch-gruppe.integrityline.app/>

Tips can be submitted in the preferred language and all around the clock. If desired, whistleblowers can remain completely anonymous. Even if whistleblowers disclose their identity, confidentiality and the protection of personal data are guaranteed in any case.

Via the system, persons providing information - even if they are anonymous - can keep in touch with our company even after providing information. The use of the system is of course free of charge for the person providing the information.

Information regarding breaches of the law can also be reported via the following external whistleblower systems.

- Federal Office of Justice:  
[https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes\\_node.html](https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes_node.html)
- Federal Financial Supervisory Authority (Bafin):  
[https://www.bafin.de/DE/DieBaFin/Hinweisgeberstelle/hinweisgeberstelle\\_node.html](https://www.bafin.de/DE/DieBaFin/Hinweisgeberstelle/hinweisgeberstelle_node.html)
- Federal Cartel Office:  
[https://www.bundeskartellamt.de/DE/Kartellverbot/Anonyme\\_Hinweise/anonymehinweise\\_artikel.html](https://www.bundeskartellamt.de/DE/Kartellverbot/Anonyme_Hinweise/anonymehinweise_artikel.html)

## **III. Procedure**

The processing of all incoming complaints follows a structured process, which is described below.

### (1) Receipt of the message

After submitting the message, persons providing information will receive a confirmation of receipt as direct feedback in the whistleblowing system.

## (2) Checking the message

Subsequently, the content of the report is checked by the responsible case manager (for reports concerning own business areas or for reports concerning the supply chain). If conflicts of interest arise or are foreseeable due to other tasks of the case manager, another case manager takes over responsibility for the report.

During the examination phase, queries may arise which are clarified in dialogue with the indicating person. Depending on the content, the further procedure is determined. In the case of a rejection of the complaint, the indicating person receives a statement of reasons.

In cases where personal data on one or more persons (so-called third parties) are mentioned in a tip and these persons are thereby made identifiable, an examination under data protection law by the competent data protection officer or a lawyer will be initiated by the case manager. If this check shows that measures are necessary to protect the personal data of third parties and to safeguard the rights and freedoms of the persons concerned, these measures will be implemented by the case manager.

## (3) Clarifying the facts

If the procedure continues, the issue is discussed and reviewed with the indicating person. Optionally, a procedure for consensual dispute resolution may be offered.

## (4) Developing a solution

In close contact with the person giving the complaint, a proposal for a solution is worked out. If relevant, arrangements for redress are made.

## (5) Remedial action

Remedial action may be required to resolve reported issues. If remedial action has been agreed, it will be implemented and followed up.

## (6) Review and closure

The result of the procedure is evaluated together with the indicating person. In particular, this also involves the satisfaction of the indicating person with the process and the result of the procedure.

The duration of the procedure strongly depends on the respective facts and can range from a few days and weeks to several months. In principle, we strive to lead the proceedings to a satisfactory solution as efficiently as possible. In addition, we always try to keep the indicating person informed about the measures taken and the further course of the case. For this purpose, we recommend that indicating person who use the digital whistleblowing system log in regularly and check their own case for new messages.

## **IV. Consensual dispute resolution**

For some tips, it may be appropriate to involve a neutral and mediating third party. In this way, we would like to contribute to finding a satisfactory solution that can be supported by all

parties. If it becomes apparent during the proceedings that a consensual settlement of the dispute could make sense, we will endeavour to involve such a neutral party.

## V. Responsibilities for whistleblowing procedure

Centrally responsible for our whistleblowing procedure and primary contact persons for questions or comments:

### Own business division:

Human Resources

Christian Breitkopf

e-mail: [christian.breitkopf@walbusch-gruppe.com](mailto:christian.breitkopf@walbusch-gruppe.com)

### Supply chain:

Central purchasing management and procurement

Jelka Falkenhain

e-mail: [jelka.falkenhain@walbusch-gruppe.com](mailto:jelka.falkenhain@walbusch-gruppe.com)

We also recommend that whistleblowers use the option of communicating via our digital whistleblowing system to address questions or comments directly to the responsible person.

## VI. Protection against disadvantage or punishment

The mission and goal is to ensure that person providing tips do not suffer any disadvantage or punishment as a result of their report. Retaliation for making a tip will not be tolerated. If the whistleblower is employed by our company, this includes protection against termination, demotion, suspension, threats, harassment or other discrimination with respect to an employee's terms or conditions of employment.

For example, if the indicating person is employed by a supplier, we will work with the supplier to ensure that the person has a comparable level of protection. To ensure that the indicating person is not subjected to discrimination, punishment or similar retaliation, we will seek to maintain contact with the indicating person beyond the conclusion of the case.

## VII. Data protection notice

Section 10 of the Whistleblower Protection Act provides for the authority of the reporting offices to process personal data insofar as this is necessary for the fulfilment of their duties as specified in the Act. Accordingly, the processing of personal data is required pursuant to Art. 6 (1) lit. DSGVO in conjunction with § 10, if it is necessary for the reporting and clarification of the reported facts. In addition, we have taken technical measures to secure reporting channels against access by internal company bodies and online entries are only received and transported in encrypted form. We use the services of EQS Group AG to

implement the corresponding reporting channels. You can find out more about their data protection information at <https://www.egs.com/en-gb/about-egs/data-protection/>.

When requesting information, please bear in mind that a duty to provide information does not exist by way of exception if its fulfilment would disclose information which by its nature must be kept secret, in particular because of the overriding legitimate interests of a third party. Further information on your rights, including an explanation of your rights to information, correction, deletion, restriction of processing, data portability and other rights of objection and complaint, can be found under <https://www.walbusch.de/betroffenenrechte>.