Whistleblower Policy

Revision tracking

Rev.	Date	Author	Description of the revision	Approval	Date
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1. Summary

The whistleblower system of Franz Kessler GmbH and all affiliated companies (Kessler Group, hereinafter referred to as KESSLER) is intended to enable employees and other persons to submit information anonymously. The whistleblower system is intended to record such information in a comprehensible manner that best safeguards the legitimate interests of the parties involved. The purpose of the whistleblower system is to prevent both financial and reputational damage to the company.
The following categories of relevant non-compliance will be reported:

- Conflicts of interest
- Capital markets law
- Corruption and bribery
- Public procurement
- Tax law
- Anti-money laundering
- Product safety and conformity
- Health and safety at work
- Road safety
- Environmental protection
- Public health
- Consumer protection
- Privacy and personal data protection
- Network and information systems security
- Export controls and
- Competition and antitrust law.

This whistleblower policy is also intended to ensure, both technically and organisationally, that information about violations of the law, the Code of Conduct, policies or guidelines can be received, processed, stored and archived with the necessary confidentiality in accordance with the requirements of the Code of Conduct and data protection.

In addition, the procedural rules in the relevant chapter on the whistleblower system in the KESSLER **Compliance Policy** must be observed.

2. Scope of application

This policy applies worldwide to all employees, all temporary workers, all managers, the managing directors of all affiliated companies and the management of KESSLER, as well as all representatives of the company, including consultants and representatives or sales agents.

3. Entry into force

The policy will come into force on 1 October 2024.

4. Content of the policy

4.1. Duty to report

Every employee of KESSLER and other persons are entitled to report information.

To the extent required and permitted by law and consistent with conducting an adequate investigation, the company will protect the confidentiality and anonymity of the person making the report.

Nothing in this policy requires anyone to provide information. However, where there are legal, contractual or other obligations or duties to provide information, these will not be affected by the above paragraph.

4.2. No retaliation

Employees and others who report will not be subjected to harassment, retaliation or adverse employment actions, such as discharge, demotion, suspension, discrimination in terms and conditions of employment.

Employees and associates who retaliate against someone who has reported an incident in good faith will be subject to disciplinary action, up to and including termination.

4.3. Reporting

Information about actual or suspected violations should be made available as follows:

- Information may be reported confidentially to the immediate supervisor.
- Information can be reported directly through the digital whistleblower system.

On the digital whistleblowing system, the types of reports are technically predefined.
In all other respects, however, the provision of information is not tied to specific forms.

4.4. Relevant remarks

The whistleblower system is used exclusively to receive and process reports of actual or suspected violations of laws, policies or the Code of Conduct. In particular, it is not available for general complaints or product and warranty inquiries.

Information should only be provided if the whistleblower believes in good faith that the facts reported are correct. It is not in good faith if the whistleblower knows that a reported fact is untrue.
In case of doubt, the relevant facts should not be presented as facts, but as assumptions, judgements or statements of other persons.

It should be noted that a whistleblower may be liable to prosecution if, against his better judgement, he asserts untrue facts about other persons.

4.5. Protection of the whistleblower

All information, including references to the whistleblower, will be treated confidentially and in accordance with applicable laws.

4.6. Legal restrictions

Laws in some countries impose certain restrictions on reporting, such as what can be reported, whether personal information about an individual can be retained, or whether reports can be made anonymously. These requirements are built into the digital whistleblower system. Concerns that cannot be reported through these reporting procedures due to such limitations should be raised with the employee's manager.

5. Confidentiality and data protection

All information, regardless of its truthfulness, is likely to cause the greatest possible damage to the reputation of the individuals concerned, the whistleblowers and/or third parties and the company.
We therefore treat it with the utmost confidentiality, over and above our obligations under data protection laws.
In addition to the processing register, which must be properly maintained and kept up to date, it must be recorded in writing which persons are authorised to access the information and associated data and what rights they have in relation to data processing. These persons must be bound by a special confidentiality obligation that goes beyond the legal requirements.

6. IT and data security

IT solutions for receiving and processing information must be reviewed and approved by the Head of IT and the Data Protection Officer prior to use.

The minimum requirements for the scope of the EU General Data Protection Regulation (GDPR) are set out in Art. 32 GDPR. Special consideration must be given to the particular sensitivity of the information and the risks to individuals and the company in the event that information-related data becomes known.

7. Appendices

None