



Rules of procedure for the Neuenhauser Group

Reporting System

(§§ 8 and 9 LkSG and § 12 HinSchG)

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1. Reporting System Neuenhauser Group

The corporate culture of the Neuenhauser Group is characterized by mutual respect and the binding nature of our statements. It is particularly important to us that business activities are carried out in compliance with the law. For us, this includes in particular compliance with laws, ordinances, guidelines and other regulations.

The Neuenhauser Group's reporting procedure is an important part of safeguarding our corporate values and serves to inform us of (potential) grievances, misconduct and mismanagement or violations of the law and helps to remedy these (preventive and remedial measures).

The internal reporting office accepts hints and complaints (both hereinafter also referred to as "reports"). Reports of indications of violations of laws and/ or compliance-relevant regulations as well as reports of indications of violations of human rights-related or environmental obligations in our own business area and in the supply chain are processed by the internal reporting office.

The internal reporting office serves as a reporting system in accordance with the German Supply Chain Due Diligence Act (§§ 8 and 9 LkSG = Lieferkettensorgfaltspflichtengesetz) and as a whistleblower system in accordance with the German Whistleblower Protection Act (§ 12 HinSchG = Hinweisgeberschutzgesetz).

2. Submission of reports

2.1 Who can submit reports?

Any person (internal and external) can report (potential) violations and grievances within the Neuenhauser Group and along its supply chain. This includes the following persons in



particular: all current and former employees, business partners (direct and indirect suppliers and customers) and their employees as well as other third parties.

2.2 Reporting channels

Reports can be submitted internally in German and English via the following channels:

- E-mail (Hinweisgeber@neuenhauser.de);
- Letter (to Neuenhauser Gruppe SE & Co. KGaA, Keyword: Whistleblower, Hans-Voshaar-Str. 5, 49828 Neuenhaus, Germany);
- Personal meeting (by prior arrangement)

Information and the possible channels of the internal reporting office can be found on the Neuenhauser website: [Neuenhauser Reporting Office \(meldestelle-neuenhauser.de\)](https://www.neuenhauser.de/meldestelle-neuenhauser.de). There are also links on the websites of the affiliated companies.

2.3 Scope of application

Any (potential) violation or grievance within the Neuenhauser Group or along the supply chain can be reported to the internal reporting office.

These include, for example (not exhaustive):

- Possible violations of applicable law by employees (laws, regulations, see also § 2 HinSchG)
- Possible violations of applicable law by business partners (laws, regulations, see also § 2 HinSchG)
- Possible human rights and environmental risks attributable to the Neuenhauser Group or its direct or indirect suppliers as well as violations of human rights and environmental obligations under the Supply Chain Due Diligence Act (see also § 2 (2) and (3) LkSG)

The internal reporting office does not process reports of purely private misconduct. Likewise, no product or service-related customer concerns and complaints are followed up by the

internal reporting office. The respective sales department/ project management is responsible for those concerns.

According to the HinSchG, there is a right to choose whether to report violations to the internal reporting office or to an external reporting office. Persons can submit their report internally or to the federal government's external reporting office at the Federal Office of Justice. Further information on the federal government's external reporting office can be found at the following link:

https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes_node.html

2.4 Information in a report

The following information in an internal report is helpful for further processing, but is not a prerequisite:

1. What happened?
2. Where did it happen?
3. When did the incident take place? Has it been completed or is it still ongoing?
4. Who are the injured parties?
5. Who could be responsible for the violation?
6. Which law has been violated?
7. Is there evidence? Witnesses?
8. What preventive or remedial measures are expected?
9. Have other people/ reporting offices already been informed about the grievance?
10. Contact details for further communication (if desired).

2.5 Responsibility

Responsibility for the internal reporting office of the Neuenhauser Group lies with qualified employees of the Neuenhauser Group in the Compliance department. The responsible employees regularly take part in appropriate training.

3. Reporting procedure

3.1 Confirmation of receipt

The internal reporting office will confirm receipt of the report to the whistleblower within seven calendar days of receipt of the report, provided the contact details are available. Confirmation of receipt will be sent by e-mail or in writing by post.

3.2 Documentation of report

The report is recorded by the internal reporting office with an individual process number. If the report is received verbally, e.g. personal meeting, documentation is also carried out by means of consent to audio recording, consent to full transcription or by means of a content log. If a content log is created, it is made available to the reporting person for review and correction and then confirmed and signed by her/ him.

3.3 Checking the report

The first step is to check whether the report falls within the scope of application of the internal reporting office (see 2.3 Scope of application).

The internal reporting office then checks the plausibility and validity of the report/ complaint to determine whether there are sufficient indications that a breach of regulations is occurring or has occurred or whether, in accordance with the LkSG, a breach of regulations has occurred in

the company's own business area or in the relevant risks may exist in the supply chain. The plausibility check includes contacting the whistleblower (if possible). For this purpose, the facts of the report are discussed with the whistleblower. During this discussion, questions of understanding are clarified and further information is obtained. Expectations regarding possible preventive and remedial measures are also clarified. 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) in the investigation. The aim is to determine whether a "suspicious situation" exists that justifies further investigation or clarification measures (so-called follow-up measures).

If a suspected situation is assumed, the necessary follow-up measures are examined. The aim of the follow-up measures is to stop the violation and/ or to minimize or prevent possible future violations. Necessary and reasonable follow-up measures are initiated to address the reported violation, including internal inquiries and investigations. Follow-up measures include, for example, supplier meetings, supplier audits, conducting an internal investigation or interim measures.

Depending on the result of the follow-up measures, business decisions are made to appropriately address any identified breach or risk. These may include, for example, personnel measures (e.g. termination of employment contract) or adjustments to processes (e.g. termination of business relationships).

If a report is obviously unfounded, was obviously submitted solely for denunciatory motives or is a minor case, no further investigation will be initiated. In such a case, there are only documentation obligations and an obligation to inform the person providing the information about the reasons for refusal.

3.4 Participation reporting person

The reporting person will be informed about the individual steps in the procedure and their outcome. The whistleblower must receive feedback on the follow-up measures taken or planned no later than three months after confirmation of receipt. If there is no confirmation of receipt, this feedback shall be provided no later than three months and seven days after the report. The obligation to provide feedback also applies if, in the case of longer investigations, no result of the investigation is available after three months. In this case, the feedback is limited to information on the current status of the investigation.

3.5 Duration

The duration of the review depends on the scope and complexity of the report. Depending on the scope and degree of complexity, a proper review of reports can take a few days or, in some cases, several months. However, the internal reporting office of the Neuenhauser Group endeavors to complete the investigation in a timely manner.

3.6 Retention

After completion of the procedure, there is a retention obligation of three years. A longer retention period may be necessary and proportionate. Reasons for this must be carefully and verifiably documented.

4. Procedural principles

4.1 Confidentiality

For the reporting procedure and follow-up measures, the confidentiality of the identity of the whistleblower and third parties mentioned in the report must be maintained. The identity of the persons concerned shall also remain protected for the duration of an investigation triggered by the report or disclosure.

The Neuenhauser Group ensures that persons who are not responsible for receiving reports and taking follow-up measures and who have no legal right to information do not have access to information about the reporting person or any other persons named in the report. This also applies to all other information from which the identity of the named persons can be derived directly or indirectly.

The duty of confidentiality does not apply if:

- a. the person providing the information has expressly consented to the publication of his or her identity,
- b. has intentionally disclosed the identity in the context of a disclosure or
- c. the disclosure is a necessary and proportionate obligation in the context of an official or judicial investigation, in particular to safeguard the data subject's rights of defense.

4.2 Protection of the reporting person

Persons who submit a report in accordance with the legal requirements must therefore not be subject to discrimination, reprisals or threats. Reprisals are acts or omissions in a professional context that are characterized by an internal or external report or disclosure is triggered and which causes or may cause an unjustified disadvantage to the whistleblower.

Interfering with or obstructing investigations, in particular influencing witnesses and suppressing or manipulating documents or other evidence, is not permitted.

Anyone who intentionally or negligently makes false or unfounded reports must expect sanctions under employment law. The same applies to employees who, especially as part of the internal reporting office, do not comply with the confidentiality requirements.

4.3 Data protection

The Neuenhauser Group shall ensure compliance with the applicable data protection regulations within the scope of the reporting procedure.