



**Whistleblower Policy and
Complaints Procedure
under the German Supply
Chain Due Diligence Act
(LkSG)**

Aenova Group

PREAMBLE

- (A) The principles of good corporate governance, respect for human rights and environmental protection are of particular importance to Aenova. Integrity and conduct that complies with the law and with environmental and human rights have the highest priority at Aenova. Unethical and unlawful behavior as well as human rights violations and the violation of environmental rights harm Aenova, our employees, the employees in the supply chain, our business partners and our other stakeholders as well as society as a whole.
- (B) Whistleblowers and their reports play a crucial role in detecting and preventing unethical and illegal behavior as well as human rights and environmental risks at an early stage. At Aenova, it is important for us to be informed about unethical and illegal behavior as well as human rights and environmental risks. To uphold our values and minimize or avoid potential risks from violation, it is essential that potential violations are detected, clarified and remedied early on. We appreciate those who alert us of risks or potential violations. Your report is a valuable contribution to clarifying and observing unethical and illegal behavior as well as respecting human rights and environmental protection.
- (C) We are aware that whistleblowers may find themselves in difficult and stressful situations. Aenova is committed to fostering an open culture where employees at Aenova and in the supply chain, as well as other individuals can raise concerns without fear of retaliation. We take their concerns seriously and do not tolerate retaliation. Anyone who reports violations will be treated fairly by Aenova and protected from retaliation. In addition, the individuals or other third parties affected by a report, are protected by treating the reports confidentially and respecting the presumption of innocence during the investigation.
- (D) The Aenova Group Integrity Line, or our whistleblower and complaints system, enables you to report unethical and unlawful behavior quickly and easily, as well as human rights or environmental risks and violations, or to express concerns related to these matters. Reports are handled according to in accordance with this whistleblower system and complaints procedure and the following principles:
- (1) You can submit your report anonymously
Aenova encourages you to provide reports in person by disclosing your name. However, we understand that you may have concerns about providing a report in person. Therefore, we offer the option to provide reports anonymously as well.
 - (2) Aenova protects whistleblowers
Your report will be taken seriously and handled appropriately. Aenova does not tolerate any retaliation against whistleblowers.
 - (3) Aenova protects the individuals and companies affected by a report or complaint
The presumption of innocence applies. The whistleblower and complaints system may not be used for false accusations. Knowingly false reports are prohibited.
 - (4) Your report or complaint will be treated confidentially
You can rely on the fact that your report and the subsequent investigation will be treated confidentially in accordance with legal regulations. To enable further confidential communication, you should set up a secure mailbox for reports. Please also refer to the "Privacy Statement".

- (5) Your report will be processed by HR and Compliance

Depending on the subject matter of the report, it will be processed either by the local Head of HR and/or the local Compliance Officer, who may involve Corporate HR and/or Corporate Compliance if necessary. If the report relates to the local Head of HR and/or the local Compliance Officer or the Managing Director of the company, please select Aenova Holding GmbH as the company for which you are submitting the report. The individuals at Aenova entrusted with processing the reports are obliged to treat the complaint confidentially and impartially. They are not subject to any instructions in this role.

- (6) We need you

The responsible case managers will contact you and maintain contact with you as part of the classification, assessment and investigation of the matter. Cooperation increases the chances of a comprehensive clarification of the reported issue.

- (E) This Policy on the Whistleblower System and Complaints Procedure ("**Policy**") regulates the whistleblower procedure and the complaints procedure at Aenova in accordance with the German Supply Chain Due Diligence Act ("**LkSG**").

A. Definitions

The terms listed in Schedule 1 shall have the meaning assigned to them in this Policy, unless expressly stated otherwise below.

B. General Information

1. Our Principle

- 1.1 As the Aenova Group and employees of Aenova, we act responsibly in our interactions with our colleagues, employees in the supply chain, our business partners, and other stakeholders. Respect, transparency and honesty shape our professional daily life. Respecting human rights and environmental protection is a fundamental principle of our actions. Our behavior and decisions are based on our Aenova Code of Conduct, the Supplier Code of Conduct, internal Aenova guidelines and the legal framework.
- 1.2 Being responsible also means that we encourage and enable all stakeholders to report human rights and environmental risks and violations of our internal guidelines or laws. Only when issues are raised, we can address them. Aenova employees should generally first raise their concerns and reports within the company before seeking a solution outside the company.

2. Who is an Eligible Whistleblower?

- 2.1 A legitimate whistleblower is any natural person who has obtained information about relevant risks and violations arising from Aenova's business activities in its own business

operations or in the business operations of a business partner (in particular suppliers) and reports this information to the complaints bodies provided for in this Policy and/or the applicable laws.

- 2.2 Eligible whistleblowers may be current or former employees (including senior executives and managing directors) as well as contractors or consultants of:
- (a) an Aenova company or
 - (b) Aenova's business partners (in particular suppliers).

However, any other person who has knowledge of relevant risks and violations can also be an eligible whistleblower.

C. Procedure

1. Options for Submitting Reports/Complaints

1.1 Reports can be submitted as follows:

- (a) Reports can primarily be submitted in writing or verbally via the Aenova Group Integrity Line (<https://aenova.integrityline.app/>), where it can be selected whether the report should be forwarded to the respective Aenova company or to Corporate Compliance and Corporate HR.
- (b) In addition, reports can be submitted directly to the Corporate Compliance Team at compliance@aenova-group.com.

Note: Own employees should generally use the internal reporting channels to maintain employee duties, data protection, or confidentiality requirements. If the legal situation changes, this policy will be updated.

1.2 Whistleblowers also have the option to remain anonymous and are not required to disclose their name or identity. Anonymous reports and concerns are treated the same as those where the identity is disclosed.

2. What Information Should the Report Contain?

The report should contain as much information about the alleged risk or violation as can be provided. If possible, the type of the alleged risk or violation, the identity of the entities and individuals involved, a description of the documents relating to the alleged risk or violation and the time since the alleged risk or violation occurred should be described.

3. How is the Whistleblower Protected?

3.1 Aenova places great importance on being able to report misconduct and address corresponding issues. Therefore, Aenova will not take disciplinary action or any other steps against whistleblowers if their sincere report later proves to be unfounded or inaccurate.

3.2 The decision to report a problem can be difficult. An employee may feel that he/she is being seen as disloyal or may fear being harassed by those responsible for the

misconduct. Therefore, Aenova ensures that no one is harassed or retaliated against for raising concerns or reporting a violation and will take the necessary measures in this regard. In the event of retaliation against the whistleblower by colleagues or supervisors, an internal investigation may be initiated and, if necessary, disciplinary actions may be taken, which could lead to the termination of the employment relationship of the employee/supervisor responsible for the retaliation. In the case of a business partner, sanctions up to and including termination of the business relationship or an official report may be imposed.

4. Knowingly False Reports

- 4.1 If a whistleblower raises concerns in good faith which he/she believes to be true but are proved to be unfounded after an investigation, no action will be taken against that person.
- 4.2 However, if the investigation reveals that the individual has knowingly made false allegations to discredit Aenova, a person employed by Aenova or a business partner, an investigation may be initiated to determine whether employment action (for Aenova employees) or other action (for non-Aenova employees) should be taken against the individual. In the case of a maliciously acting Aenova employee, employment-related measures may be taken, which in individual cases could lead to the termination of the employment relationship.

Important: There is no protection for whistleblowers if they intentionally or grossly negligently pass on incorrect information. In such cases, in addition to any consequences under employment or criminal law, the malicious whistleblower may even be liable under civil law to pay compensation for the damage caused by this malicious false information.

5. What Happens after the Report?

- 5.1 If receipt has not been confirmed immediately by the input system, the whistleblower will receive written confirmation of receipt of their complaint within five working days.
- 5.2 The Aenova whistleblowing and complaints system guarantees the greatest possible protection for whistleblowers and affected parties. A procedure is initiated only after careful examination of the report and if there are concrete indications of a regulatory violation or a human rights or environmental risk. If further information is required or a discussion of the facts with the whistleblower appears possible and sensible, a corresponding request will be made in writing via the password-protected area or, if specified by the whistleblower, by e-mail by the responsible Aenova department. If neither sufficient information is available nor contact is possible, the case will be archived, and personal data will be deleted.
- 5.3 If sufficient information is available, the responsible department at Aenova examines the matter to determine whether there are human rights and environmental risks or violations of human rights or environmental obligations in its own business area or at suppliers. The relevant departments and local offices are involved if this appears necessary for the investigation of the facts. Investigations are conducted with the utmost confidentiality by all parties involved. The information is processed in a fair, thorough and confidential manner.

6. Developing a Solution

The local contact person or the relevant departments develop a solution for further action (in particular preventive and remedial measures) if the investigations conclude that there is a breach of rules or a human right and/or environmental risk or a violation of human rights-related or environmental obligations in the company's own business area or with suppliers. Where possible and appropriate, the whistleblower will be involved. Personal data is deleted once the procedure has been completed.

7. Remedial Measures

The established remedial measures are implemented, documented and monitored. If possible, the outcome of the remedial measures is communicated to the whistleblower. Aenova endeavors to implement the remedial measures promptly. This will vary from case to case. The findings from the investigation are also incorporated into further risk analysis.

8. Reporting

- 8.1 Corporate Compliance reports to the managing directors of Aenova Holding GmbH ("**Management**") on the complaints received during the reporting period and their processing. The Management may request additional reports on complaints received with a substantive statement on the approaches made and may review the complaints register maintained by the Compliance Officer, including written responses and comments, or request the Compliance Officer to present the complaints register. The Management may take over the processing and response of complaints at any time.
- 8.2 The local Compliance Officer reports to the respective local management on the complaints received during the reporting period relating to the respective local Aenova company and their processing.

9. Review and Changes

- 9.1 The effectiveness of the whistleblowing and complaints procedure, including this Policy, is reviewed once a year and on an ad hoc basis and can be changed at any time without prior notice if necessary.
- 9.2 Changes may be necessary, among other reasons, to ensure compliance with federal, state or local regulations, to improve the effectiveness of the procedure and/or to reflect organizational changes within the Aenova Group. The corresponding changes to this policy will be announced immediately within the Aenova Group.

Schedule 1
Definitions

"Aenova", means, as appropriate, all companies of the Aenova Group and each individual company of the Aenova Group.

"Report" is a notification of possible irregularities, human rights and environmental risks and violations caused by Aenova's business activities in its own business area or in the business area of a business partner (in particular suppliers) to a responsible office of Aenova via a channel provided for this purpose.

"Information" about risks and violations means reasonable suspicion or knowledge of actual or potential risks and violations that exist or have been committed at Aenova or a business partner or that are very likely to arise or occur, as well as attempts to conceal such risks or violations.

"Retaliation" are actions or omissions in connection with professional activity or private life which are a reaction to a report, and which cause or may cause an unjustified disadvantage to the person making the report, such as adverse measures, punishments, harassment, harassment or discrimination in connection with the report of a suspected risk or violation.

"Risks" are actual circumstances in which a violation of our internal guidelines or laws and, in particular, the human rights and environmental prohibitions listed in Section 2 (2) and (3) LkSG is to be expected with sufficient probability.

"Violations" are acts or omissions in the context of a professional, entrepreneurial or official activity that (i) are unlawful and fall within the material scope of the Whistleblower Protection Act (HinSchG)¹ or (ii) violate the human rights and environmental prohibitions listed in Section 2 (2) and (3) LkSG.² This may also include abusive actions or omissions.

Topic	Examples
Criminal acts	Corruption and asset-related offenses, such as bribery and kickbacks, fraud and embezzlement, money laundering, sanctions violations, but also theft of Aenova property or that of our business partners, etc.
Violations of applicable laws and regulations	Other violations of laws and regulations, such as antitrust laws, false advertising, occupational health and safety laws, AMG, GMP, GDP, etc., including laws relating to corporate security, corporate fraud and deviations from recognized accounting and internal control standards
Violations of the internal Aenova guidelines	Violations of the various Aenova guidelines and policies, the internal Aenova Code of Conduct or violations by suppliers of the Aenova Supplier Code of Conduct.

¹ Accessible at <https://www.gesetze-im-internet.de/hinschg/HinSchG.pdf>

² Accessible at <https://www.gesetze-im-internet.de/lksg/LkSG.pdf>

Unethical business practices	Unethical behavior in connection with the conduct of business with customers, suppliers or other contractual partners as well as towards end customers, including existing conflicts of interest of employees and contractual partners of the Aenova Group. This behavior may also relate to business conduct and practices that may cause harm to consumers.
Discrimination in the workplace	Unprofessional and inappropriate behavior, harassment, bullying, discrimination, etc.
Inappropriate conditions in production and business operations	An inappropriate condition or circumstance that indicates a systemic problem of which the competent regulatory authority should be aware in order to properly perform its duties, such as sabotage, operational or system failures, etc.
Violations of environmental and human rights	Environmental pollution, threats to biodiversity and animal health, human and labor rights, employment of minors, modern slavery, human trafficking and consumer protection
Improper handling of (confidential) information and data	Improper handling or dissemination of confidential and proprietary information, IT issues and data protection, etc., including the manipulation of documents, data or records.
Important: This includes any attempts to conceal one or more of the above points.	



Aenova Holding GmbH
Berger Street 8-10
D-82319 Starnberg

info@aenova-group.com
www.aenova-group.com

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