

Rules of procedure for tips and reports via the Niedax Group whistleblower system

With its whistleblower system, the Niedax Group has established an early warning system to identify risks to people, the environment and its companies at an early stage.

It offers affected persons access to possible remedies so that imminent or already occurred violations can be prevented, ended or minimised as quickly as possible. In particular, it can be used for tips and reports under the EU Whistleblower Directive, the German Whistleblower Protection Act (HinSchG) and the German Supply Chain Due Dilligence Act (LKSG).

The whistleblower system is operated by Niedax GmbH & Co. KG and is the joint internal reporting office of the following German Niedax Group companies (hereinafter referred to as "Niedax Group"):

- Niedax GmbH & Co. KG
- Bandstahl-Service-Hagen GmbH
- Boecker Stahl-Service GmbH
- Fintech GmbH
- Hermann Kleinhuis GmbH + Co. KG
- Niedax Galvanik GmbH
- Rico GmbH & Co. KG
- Rico Engineering GmbH

Niedax Group ensures that the whistleblower system complies with the applicable laws. The processing and storage of notices and reports are subject to German law, insofar as other standards do not mandatorily apply.

1. Scope of application of the procedure

The whistleblower system is available for information and reports concerning risks or violations of

- human rights
- Environmental obligations
- Legal obligations, in particular those that are subject to criminal penalties or fines
- Obligations arising from EU regulations

which are connected with the business activities of the Niedax Group.

These can be, for example, violations of legal norms from the following areas:

- Corruption, bribery and money laundering
- product safety
- environmental protection
- consumer protection
- Antitrust and competition law

- Violations of the prohibition of child labour, forced labour or similar forms of domination or oppression in the work environment
- Serious discrimination in the employment context
- Serious violations of occupational safety and similar serious violations.

General complaints or enquiries are not covered by the whistleblowing system. These can be directed to the Niedax Group customer service (<https://www.niedax-group.com/kontakt/>).

2. Contact person and Complaint channels

Information and reports on suspected cases can be reported to the following reporting office via the complaint channels listed below:

Reporting Office & Human Rights Officer of Niedax Group:

Lars Ziegenhagen

+49 2644 5606 -777

compliance@niedax-group.com

Asbacher Straße 141, 53545 Linz am Rhein, Germany

Online reporting channel: <https://niedax.hintbox.de>

The accessibility of the above-mentioned email addresses is guaranteed at all times. The Reporting Officer can be reached by telephone or in person during normal business hours. In the performance of his duties, he is impartial, independent, has the necessary expertise and is bound to secrecy.

3. Procedure of the Whistleblowing System

The whistleblower system is available to all internal and external persons, also and as far as technically possible, for anonymous tips and reports. If a whistleblower submits an anonymous tip or report, no data will be recorded that would allow conclusions to be drawn about the identity of the whistleblower. If the anonymous whistleblower himself provides information that allows conclusions to be drawn about his identity, the information will be treated confidentially. In the case of an anonymous tip, the whistleblower will be asked whether he or she wishes to maintain and preserve his or her anonymity. This wish will be respected.

Written or verbal tips and reports can be submitted via the above-mentioned complaint channels. Personal appointments in a confidential environment can also be arranged with the named reporting office.

Regardless of the reporting channel chosen, the whistleblower will receive an acknowledgement of receipt within **seven days** of submitting the first tip or report.

If necessary, the reporting office will ask the whistleblower questions about the facts of the case and check the report for plausibility. If necessary for the clarification and processing of the information or report, other departments responsible within the Group and affected in terms of content are involved and, if necessary, authorities are also involved.

If a suspicion is not confirmed, the investigation is terminated and the complaint procedure closed. In all other cases, the reporting office initiates all necessary decisions. Measures are taken appropriately and according to the state of knowledge and the threat situation.

After **three months** at the latest, the whistleblower receives feedback as to whether and what follow-up measures will be taken or whether the proceedings will be discontinued.

Every report is documented in a permanently retrievable form and deleted in accordance with the statutory deletion periods. For information falling under the HinSchG, these are three years after the conclusion of the proceedings. For notices that fall under the scope of the LkSG, a period of seven years applies from the creation of the documentation. More details on the collection, processing, storage and resolution of the personal data arising from the use of the whistleblower system are explained in the corresponding [Data Protection Information](#) on the whistleblower system.

4. Effective Protection from Discrimination or Punishment

The identity of the whistleblower is subject to the requirement of confidentiality and is only known to the named reporting office. However, the protection of identity does not apply

- if incorrect information about violations is reported intentionally or through gross negligence, or
- if law enforcement authorities, on the basis of an order in an administrative proceeding or a court decision require the publication and disclosure of data, or
- if the disclosure of the identity is necessary in the context of internal investigations to clarify the facts.

Whistleblowers do not have to expect any retaliation or adverse consequences as a result of their report. In particular, employees of Niedax Group who make a report do not have to fear any adverse consequences with regard to their employment. They are subject to special protection provided that the information provided by the whistleblower is accurate or the whistleblower has at least assumed or had the right to assume this in good faith. A whistleblower will also not be held legally responsible for obtaining or accessing information that he or she has reported or disclosed, provided that he or she does not commit a criminal offence himself or herself by obtaining or accessing it. In addition, a whistleblower does not violate any disclosure restrictions and cannot be held legally responsible for the disclosure of information made in a report or disclosure, provided she had reasonable grounds to believe that the disclosure of the information was necessary to uncover a violation. However, the whistleblower's protection does not apply if the person intentionally or grossly negligently reported inaccurate information about violations.