

RULES OF PROCEDURE FOR REPORTING POSSIBLE VIOLATIONS AND PROCESSING REPORTS

YOU SHARE – WE TAKE CARE

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1. CONTENT OF THE RULES OF PROCEDURE

These rules of procedure provide information on the main features of the complaints procedure, access to the procedure and its availability as well as the responsibilities. Furthermore, it also provides information on what happens with incoming information, i.e. how the complaints procedure is carried out. It is important to ElringKlinger AG and its companies to present this information in an understandable and comprehensible manner and to create the greatest possible transparency about the process.

2. WHY SHOULD I MAKE A REPORT?

ElringKlinger is of the firm belief that long-term success is based on the trust that our shareholders and business partners place in our expertise, our innovatory prowess, and our integrity. Violations of laws and regulations can cause serious damage to the entire company. Whistleblower reports help to uncover such violations and thus prevent or at least mitigate the associated damage. Therefore, a whistleblower system is considered essential when it comes to ensuring effective compliance.

Our existing reporting channels, in particular our [SHARE WITH US: https://sharewithus.elringklinger.com/en](https://sharewithus.elringklinger.com/en) whistleblowing system, help to uncover violations of laws and regulations.

3. WHAT DOES PROTECTION OF WHISTLEBLOWERS/PERSONS CONCERNED MEAN?

In many cases, questions arise with regard to whistleblower reports that can only be clarified with your help; these details may be decisive when it comes to further procedures and thus the outcome of investigations. Therefore, you are kindly requested to leave your contact details so that we can get in touch with you. Your identity will not be disclosed if you do not wish it to be and if non-disclosure is possible from a legal perspective. Our whistleblowers are protected, and their statements are treated confidentially. However, we respect your decision if you do not wish to share your name with us. Therefore, the [SHARE WITH US](#) whistleblower system also allows anonymous and non-traceable reporting. Please note that in the case of anonymous reports we are not in a position to provide you with feedback.

4. WHAT CAN I DO IF I HAVE BEEN THE VICTIM OF RETALIATION?

The ElringKlinger Group is committed to protecting whistleblowers. We do not tolerate pressure on whistleblowers, discrimination, or other hostility towards whistleblowers. Any form of reprisal against whistleblowers will not be tolerated; such activities will be investigated and sanctioned accordingly.

Should a whistleblower experience disadvantages in the course of the investigation and beyond, a notification can be submitted via the reporting channels.

In those cases, in which a whistleblower knowingly provides false or misleading information, he or she may, in turn, face criminal penalties.

The presumption of innocence also applies to the person affected by the report. Violation of regulations will be addressed on the basis of proportionality; such action will take into account the seriousness of the violation as well as other circumstances relating to the specific case.

5. WHAT CAN I REPORT?

You can report to us any violations of laws and internal regulations by employees and managers of the ElringKlinger Group. In addition, you can report to us any violations committed by suppliers of the ElringKlinger Group and their sub-suppliers.

- Corruption and money laundering offences 

Corruption refers to the act of offering or granting undue advantages of any kind in business dealings with staff of public authorities or private business partners; it is commonly defined as the abuse of entrusted power for private gain.

Money laundering refers to the introduction of illegally obtained assets (money, goods, etc.) into the legal economic cycle. These assets are either the result of illicit activities (e.g., tax evasion, drug trafficking, corruption, etc.) or they are aimed at financing illicit activities (e.g. financing of terrorism).

- Conflicts of interest ⓘ
Violation of professional duties due to a personal interest (e.g., private contracting with business partners, misuse of confidential information; preferential treatment of suppliers due to personal relationships).
- Violation of competition law ⓘ
Restrictive, i.e., anti-competitive, agreements and concerted practices such as the exchange of information. Such conduct between competitors is prohibited.
- Insider trading ⓘ
Violations of regulations relating to securities trading, such as prohibited insider trading in ElringKlinger shares.
- Data protection violation ⓘ
Violations of data protection law, such as the unauthorized collection, processing, or use of personal data.
- Violation of human rights ⓘ
 - **Discrimination**, especially on the grounds of gender, affiliation with an ethnic group, sexual orientation, or religious beliefs. Violations of **occupational health and safety regulations** that endanger an employee's health or ability to work, for example through persistent, i.e., repeated, violations of occupational health and safety regulations.
 - Non-observance of the **prohibition of modern slavery**, human trafficking, and any form of **forced or child labor** at ElringKlinger or a supplier of ElringKlinger.
 - Disregard of the **freedom of association** and the right to strike, in addition to acts of denying a **decent wage**.
 - Violations of **environmental regulations** and/or non-compliance with product-related environmental regulations. These include the improper handling of pollutants, the illegal disposal of waste, and the unauthorized release of substances that permanently alter the chemical or physical composition of a body of water, the soil, or the air.
- Other violations ⓘ
 - Violation of **accounting and bookkeeping regulations** as well as statutory provisions relating to tax law with a significant impact.
These include falsification, misrepresentation, or intentional misrepresentation of documents, contracts, reports or data, violations of accounting standards, including but not limited to accounting and financial reporting, auditing of financial statements, internal accounting controls, or auditing of financial statements.
 - **Theft, embezzlement, fraud, and unjust enrichment**
Appropriation of property belonging to someone else, inappropriate use of funds.
 - **Export control violations**, sanctions evasion
Supportive measures, e.g., supply of products suspected of being used unlawfully.
 - Serious violations of **the integrity of the whistleblowing system**
For example, violating the anonymity of whistleblowers, retaliation against employees.
 - Serious **violations of internal guidelines and applicable agreements** within the Group
 - Disclosure of **business or trade secrets**
 - Violations that are likely to cause serious damage to the **reputation of the company**

6. WHICH REPORTING CHANNELS CAN BE USED TO SUBMIT A REPORT?

Reports or complaints can be submitted, in particular, via the following channels:

- via the web-based [SHARE WITH US](#) communication platform
 - 🛡️ This system is confidential and technically secure; it is made available by an independent third-party provider.
- directly to the central compliance organization:
 - ✉️ E-mail: glb.compliance@elringklinger.com
- directly to the Chief Compliance Officer(s):
 - 📮 Postal address:
ElringKlinger AG
Chief Compliance Officer
Max-Eyth-Str. 2
D-72581 Dettingen/Erms
 - 👤 In person: personal meetings are also possible. An appointment should be arranged in advance.

In addition, employees can report possible compliance-related violations or instances of misconduct to the compliance organization via a company manager, in particular to the regional compliance officers of the respective business units.

7. HOW DOES REPORTING WORK?

7.1. RECEIPT AND DOCUMENTATION OF THE NOTICE AND ACKNOWLEDGEMENT OF RECEIPT

All incoming reports are documented by the compliance organization in conformity with confidentiality standards. In the case of telephone conversations or other voice messages, content is logged for the purpose of documentation. If contact details are provided when a suspicion-related report is submitted, the person providing the information will be provided with confirmation that the suspicion-related report has been received; the person will be informed about the further course of the investigation after seven days at the latest.

7.2. INVESTIGATIONS RELATING TO THE REPORT SUBMITTED

As a matter of principle, the compliance organization investigates every incoming report independently, observing the principles of a fair procedure. If necessary, state authorities are informed.

7.3. INVESTIGATION REPORT AND RECOMMENDATIONS

An investigation report is prepared once a specific investigation has been completed. The report includes details of the outcome of the investigation as well as recommendations – based on the findings – for the parties affected and involved. If a violation is confirmed as part of the investigation, appropriate subsequent measures, in particular measures relating to labor and criminal law, will be initiated.

7.4. FEEDBACK TO THE WHISTLEBLOWER

If the report is submitted with contact details, the whistleblower will receive a response within three months of the confirmation of receipt of the report. This feedback includes a notification in respect of planned measures as well as measures already taken, together with details of the grounds for such measures – unless such notification would jeopardize investigations or prejudice the rights of the persons who are the subject of the notification.

7.5. REVIEW AND CONCLUSION

The compliance organization requests information relating to the enforcement and effectiveness of remedial action. If contact details have been left, the compliance organization contacts the person who submitted the report and assesses the outcome of the compliance case together with this person.

8. FURTHER INFORMATION

8.1. EXTERNAL REPORTING PROCEDURES

The compliance organization provides clearly presented and easily accessible information for employees relating to external reporting procedures and relevant reporting procedures of European Union institutions, bodies, offices, or agencies. At a federal level, the external reporting office has been established at the Federal Office of Justice (BfJ).

The Federal Financial Supervisory Authority (Bundesanstalt für Finanzdienstleistungsaufsicht – BaFin) acts as an external reporting office for information on violations of national and European regulations that fall within its area of responsibility relating to the supervision of banks and financial services providers, insurance undertakings, and securities trading. Furthermore, the Bundeskartellamt (BKartA), i.e., Germany's independent competition authority, acts as an external reporting office for information on infringements of Articles 101, 102 of the Treaty on the Functioning of the European Union (TFEU) and the corresponding provisions of national competition law.

The reporting procedures of European Union institutions, bodies, offices, or agencies include external reporting channels of the Commission, the European Anti-Fraud Office (OLAF), the European Maritime Safety Agency (EMSA), the European Union Aviation Safety Agency (EASA), the European Securities and Markets Authority (ESMA), and the European Medicines Agency (EMA).