

## **Wickeder Group Whistleblowing Policy**

### **Policy Overview**

The Wickeder Group companies have had a Code of Conduct since mid-2017. In addition to compliance with high ethical standards, the Wickeder Group companies are also committed to open communication.

Furthermore, the commission of criminal offences or other significant legal violations in or out of Wickeder Group companies will not be tolerated under any circumstances.

The purpose of this Policy is to reinforce the business integrity of The Wickeder Group companies by providing a safe and reliable means for employees and others to report concerns they may have about conduct at The Wickeder Group companies. By following this Policy, you can raise concerns, confidentially and anonymously if desired, and free of any retaliation, discrimination, or harassment.

For this purpose, whether you are an employee, director, or someone who does business with us, we ask that you promptly bring to light good faith concerns regarding the Wickeder Group companies' business practices - primarily to the responsible person in charge. If a report to the responsible person appears unsuitable or unreasonable, it is also possible to report elsewhere - possibly even anonymously - as shown below.

These rules on so-called "whistleblowing" are intended to clarify that information received as part of internal risk communication will be followed up in all cases and that internal as well as external whistleblowers will be comprehensively protected.

### **Definitions**

Risk communication is the disclosure of information about circumstances in connection with business operations that could directly or indirectly lead to damage or other disadvantage for Wickeder Group companies, their employees or third parties. Risk communication includes actual or suspected violations of our Code of Conduct, actual or suspected violations of any other policies or procedures of Wickeder Group companies, questionable accounting, violations of internal accounting controls, or any other auditing or financial matters, and actual or suspected violations of law or fraudulent activities.

Whistleblowers within the meaning of the Policy are all employees, service providers, customers and other stakeholders who are in a position to pass on information that may be the subject of risk communication to internal or external reporting offices.

Discrimination against a person passing on information is to be meant as any behavior in connection with risk communication that makes whistleblowers worse or degrades them, including any behavior that is likely to discourage internal risk communication.

Good faith in the context of internal risk communication, is given, if the informing person has a reasonable cause to believe that the facts to be reported are correct, do not contradict their own knowledge and, based on his or her own conviction, represent a circumstance that could directly or indirectly lead to damage or other disadvantages for the respective company and/or Wickeder Group.

### **Coverage**

This Policy applies to all employees, officers, and directors of the Wickeder Group companies, all of whom are referred to collectively as "employees" or "you" throughout this Policy. In this Policy, "we," and "our" refers to the Wickeder Group companies. As a Wickeder Group employee, if you are aware of any risk communication and do not report it according to this Policy, your inaction may be considered a violation of the Policy, which may result in

disciplinary action, up to and including termination of your employment or any other relationship that you may have with the Wickeder Group companies.

### **Targets**

This open risk communication chosen by Wickeder Group companies is intended to help identify errors and sources of damage immediately. Ideally, this is possible if potential whistleblowers can contact their superiors or the responsible persons in charge at any time with their observations and suggestions.

To ensure that no important information is omitted, the Wickeder Group companies are creating structures that enable alternative risk communication.

### **Rights and Obligations**

Whistleblowers should report observations of gross misconduct, safety deficiencies, serious hazards and risks (identified above as risk communications), provided that the circumstances to be reported relate to a Wickeder Group company.

If there are actual indications or specific indications that the facts to be reported constitutes a criminal offense or otherwise lead to serious damage, employees of the Wickeder Group companies are even obliged to point out such facts.

### **Procedural Rules**

Generally, a report should be addressed to a superior or the person directly in charge in the Wickeder Group company concerned, insofar as this is possible and reasonable.

If, for objective or personal reasons, it appears unreasonable or inappropriate to contact one of the aforementioned persons, a report may also be addressed to the Board of a Wickeder Group company or to the legal department of Wickeder Westfalenstahl GmbH as the so called Internal Reporting Office (Annex).

Only if all of the aforementioned internal company departments appear unreasonable as addressees of risk communication should a report be forwarded - anonymously if necessary - to the so called External Reporting Office (Annex).

Internal risk communication is unreasonable in particular if the internal addressee is involved in the matter or if the person providing the information is to be at a disadvantage.

External lawyers, tax consultants or auditors appointed by the Wickeder Group companies are deemed to be external reporting points within the meaning of these regulations, as they are suitable to act directly on the elimination or appropriate treatment of the reported grievances or risks and also provide professional advice to the company and are bound to special secrecy.

This Policy provides a mechanism for the Wickeder Group companies to be made aware of any alleged wrongdoings and address them as soon as possible. However, nothing in this Policy is intended to prevent an employee from reporting information to federal, state, or local law enforcement agencies when an employee has reasonable cause to believe that the violation of a federal, state, or local statute has occurred. A report to law enforcement, regulatory, or administrative agencies may be made instead of, or in addition to, a report directly to the Wickeder Group companies through any of the methods specified in this Policy.

### **Duty to investigate**

Any (internal or external) reporting office that receives a notice in accordance with this guideline is obliged to acknowledge receipt of a notification within seven days, to investigate the validity of the notification without delay and to take appropriate follow-up actions.

As follow-up measures, the internal and external reporting offices can in particular

1. conduct internal investigations at the Wickeder Group company and contact the persons and work units concerned,
2. refer the person to provide the report to other competent authorities
3. hand over the proceedings to a competent authority for further investigation or
4. discontinue the proceedings for lack of evidence or for other reasons.

As soon as it becomes apparent that appropriate follow-up measures are required or also that the proceedings will be closed for lack of evidence or for other reasons, the person providing the information must be informed about this in an appropriate manner.

A first feedback to the person providing the information must be made within three months after receipt of the report.

Whistleblowers are entitled to contact a higher or even external reporting office if there are concerns that the report is not being handled in an adequate manner.

The management of the Wickeder Group companies are obliged to support whistleblowers and to ensure that they are approached in a factual and fair manner. The rights of any accused person must also be protected, as this person is initially subject to the presumption of innocence.

Any person who may have been accused must only be informed of the investigation if the success of the investigation can no longer be jeopardized as a result.

If a report of an actual or suspected violation is investigated and confirmed, the Wickeder Group companies will take prompt corrective action proportionate to the seriousness of the offense. This may include disciplinary action against the accused party, up to and including termination of employment or any other working relationship that the offending party may have with the Wickeder Group companies. Reasonable and necessary steps will also be taken to prevent any further violations.

However, a party who knowingly and intentionally files a false report or provides false or deliberately misleading information in connection with an investigation of a report may face disciplinary action, up to and including termination of employment or other legal proceedings (e.g. claim for damages).

### **Prohibited behavior and sanctions**

Any discrimination, harassment or retaliation against a person providing information on the basis of or in connection with a risk communication is prohibited and generally constitutes a serious breach of duty. In particular, persons providing information shall in no case be disadvantaged because of information provided in good faith.

The company will not retaliate against a whistleblower due to information provided in good faith. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm.

If any individual has been subjected to any conduct that he or she believes constitutes discrimination, harassment, or retaliation for having made a report in compliance with this Policy or for having participated in any investigation relating to a report, the individual should immediately report the alleged discrimination, harassment, or retaliation to a superior, the Internal Reporting Office, or External Reporting Office, as appropriate.

Any person, regardless of position or title, who has been determined to have engaged in discrimination, harassment, or retaliation in violation of this Policy, will be subject to appropriate disciplinary action, up to and including termination of employment or any other working relationship with the Wickeder Group companies.

The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

### **Special rules of procedure for anonymous as well as external references**

As a matter of principle, risk communication should not be anonymous, if at all possible, as anonymous information does not permit any queries and can also impair trust in the information provided.

Protections are provided and confidentiality will be maintained. However, identity may have to be disclosed to conduct a through investigation, to comply with the law and to provide accused individuals their legal rights of defense.

In addition, information from external whistleblowers generally represent a significant infringement of the rights of the company or those affected.

However, since the elimination of gross misconduct, security deficiencies, serious dangers and risks have top priority, anonymous tips as well as tips from external whistleblowers must also be examined comprehensively if there is a threat of significant dangers for the Wickeder Group companies; in particular if there is a suspicion of criminal conduct.

The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

### **Offer independent counselling, conflict resolution**

The management of the Wickeder Group companies support the fact that whistleblowers may also seek independent legal advice in advance if they consider this necessary in connection with risk communication. In addition to consulting their own external advisor, whistleblowers may also contact the advisors named in appendix, who are subject to professional confidentiality.

In this context, the management of the Wickeder Group companies declare that they are fundamentally interested in avoiding legal disputes and therefore also support alternative dispute resolution methods (e.g. arbitration, mediation).

Information provided by those involved which helps to clarify or prevent criminal offenses or other serious violations will be taken into account to mitigate sanctions.

As far as legally necessary, the responsible state investigating authorities are of course involved in the processing of the information.

### **Data privacy**

If a communication is not anonymous, the identity of the person providing the information may generally only be disclosed with his or her explicit consent.

Consent given may also be subsequently revoked at any time without giving reasons.

However, the identity of a person providing information that is not anonymous must also be disclosed without explicit consent if this is a necessary and proportionate obligation under applicable law in the context of investigations by national authorities or legal proceedings; in particular, if there are special indications or concrete indications that illegal conduct has been committed that is punishable by national laws.

**07.09.2021**

**Wickeder Group**

## Attachment

### Internal Reporting Office

Legal Department of Wickeder Westfalenstahl GmbH  
 Wickeder Westfalenstahl GmbH  
 Andreas Knapp (Syndikus)

Hauptstraße 6  
 58739 Wickede (Ruhr)  
 Germany  
 +49 2377 917-418

whistleblowing@wickeder.de

### External Reporting Offices

<p><b>Germany</b></p> <p>Attorney at law            Dr. W. Nolting-Hauff            Orrick Herrington &amp; Sutcliffe</p> <p>Heinrich-Heine-Allee 12, 40213 Düsseldorf            +49 211 36787 0</p> <p><b>The Netherlands</b></p> <p>Attorney at law            G. Hempel            TeekensKarstens Advocaten</p> <p>Vondellaan 51            NL 2332 AA Leiden            +31 71 535 80 01</p> <p><b>Sweden</b></p> <p>Attorney at law            B. Kurz            TERRA Advokat AB</p> <p>Artillerigatan 42,            SE-114 45 Stockholm            +46 (0)70 758 26 01</p>	<p><b>USA</b></p> <p>Attorney at law            Dr. W. Nolting-Hauff            Orrick Herrington &amp; Sutcliffe</p> <p>Heinrich-Heine-Allee 12, 40213 Düsseldorf            +49 211 36787 0</p> <p><b>China</b></p> <p>Attorney at law            Harry He            AllBright LawOffices</p> <p>9, 11, 12/F, Shanghai Tower No.501,            Yincheng Middle Road, Pudong New Area            Shanghai 200120            +86 21 2051 1000</p>
---	---

Information in Europe can generally be provided in writing and by telephone in English and German.

Furthermore, in all countries in which companies of Wickeder Group are located, notices can be given in addition to English also in writing and by telephone in the national language (currently: Mandarin, Dutch & Swedish).