

Guideline for employees¹ of EUCHNER GmbH + Co. KG on the use of the EUCHNER Reporting Office

Overview

1. Introduction	2
2. What is the scope of this Guideline?	3
3. Who is authorised to use the EUCHNER Reporting Office?.....	3
4. How does the EUCHNER Reporting Office work?	3
5. Who reads and processes the incoming reports?	4
6. What types of misconduct should be reported?	4
7. When is a whistleblower acting in good faith?	5
8. What happens when a report is submitted?	6
9. How is it ensured that the identity of the whistleblower remains protected?	8
10. Does a whistleblower have to fear disadvantages because of his report?	9
11. Is the data secure and is data protection taken into account?	9
12. Possibility to use external reporting procedures	10

¹For reasons of better readability, the simultaneous use of male and female language forms is avoided. All designations apply to all genders.

1. Introduction

Integrity and legally compliant behaviour have the highest priority for EUCHNER GmbH + Co. KG (hereinafter also referred to as "**EUCHNER**") and all its employees (hereinafter referred to as "**employees**").

All employees at EUCHNER and other persons working at EUCHNER are obliged to comply with the applicable laws, internal company guidelines, basic ethical principles and international standards. The most important rules of behaviour for employees are described in the EUCHNER Compliance Guideline. We also expect our suppliers and customers to behave in accordance with the law and, in particular, to observe the EUCHNER Code of Conduct.

Nevertheless, intentional or unintentional misconduct can also occur at EUCHNER, which can lead to considerable damage for both EUCHNER and its employees. For this reason, it is very important for the company management to identify behaviour that violates applicable law or internal regulations at EUCHNER as early as possible and to put a permanent stop to it.

EUCHNER wants to be informed promptly and comprehensively about misconduct within the company and supports a culture of open communication. Employees and other persons working at EUCHNER as well as suppliers and customers and their employees can address misconduct via various channels:

- EUCHNER encourages all employees and other persons working at EUCHNER to contact their direct supervisor in the first instance in the event of reports of misconduct.
- Alternatively, the Compliance Officer is also available as a contact person.
- As an additional option for reporting misconduct, EUCHNER provides the "**EUCHNER Reporting Office**" for all employees and other persons working at EUCHNER as well as suppliers and customers and their employees. This is an IT-based whistleblowing system. It enables employees and other persons working at EUCHNER as well as suppliers and customers and their employees to use a protected communication channel through which information on misconduct can be submitted securely and confidentially. The EUCHNER Reporting Office can be an important alternative for employees, especially if the misconduct concerns particularly sensitive areas and/or the whistleblower wishes

to protect their identity to a particularly high degree for certain reasons. Irrespective of the provisions of this Guideline, whistleblowers are protected by the German Whistleblower Protection Act (HinSchG) when using the EUCHNER Reporting Office.

Reported misconduct is investigated promptly and thoroughly, with the necessary resources and by people with the appropriate experience and expertise. Whistleblowers who disclose information about misconduct in good faith should be assured that they will not have to fear any negative consequences as a result of reporting it. This also applies, of course, if employees contact their superiors.

The legal basis for the whistleblower system and the EUCHNER Reporting Office is the German Whistleblower Protection Act (HinSchG). According to the HinSchG, certain companies are obliged to set up an internal reporting office (Section 12 HinSchG) and to protect whistleblowers.

2. What is the scope of this Guideline?

This Guideline applies to information from employees (see section 3) and other persons working at EUCHNER, as well as suppliers and customers and their employees, which are received via the EUCHNER Reporting Office, are related to EUCHNER and fulfil the following requirements.

3. Who is authorised to use the EUCHNER Reporting Office?

All employees (i.e. employees, temporary workers, other external employees, interns and persons employed for vocational training) and other persons working at EUCHNER as well as suppliers and customers and their employees are entitled to provide information in accordance with this Guideline ("**whistleblowers**"). However, this Guideline does not create an independent obligation to provide information. However, EUCHNER expressly encourages all employees and persons working in the company as well as suppliers and customers and their employees to provide information in cases of suspicion.

4. How does the EUCHNER Reporting Office work?

Whistleblowers can use the EUCHNER Reporting Office to report misconduct in a protected and secure environment. When using the EUCHNER Reporting Office, whistleblowers can be sure that their identity will be treated confidentially (see section 9).

In addition, reports can - if desired - also be submitted anonymously within the meaning of the German Whistleblower Protection Act, in particular without providing a name.

The EUCHNER Reporting Office is easy and intuitive to use. It works like a secure safe deposit box that can be accessed from two sides. On one side of the system is the whistleblower, who enters all the important information via a query screen with explanations. On the other side of the system is a small group of employees who are sworn to secrecy and who receive, check and process reports. The system enables confidential communication between the whistleblower and the EUCHNER Reporting Office even after a report has been submitted. Once an incoming report has been examined, the EUCHNER Reporting Office initiates appropriate measures to investigate the report and remedy any misconduct.

On request, a whistleblower can also have a personal conversation or a telephone call with a Member of the EUCHNER Reporting Office. The chat function can be used to arrange an appointment after submitting a report.

The procedure following the submission of a notification is described in section 8 in more detail.

5. Who reads and processes the incoming reports?

The EUCHNER Reporting Office is managed by certain lawyers or employees of the law firm BRP Renaud und Partner mbB, Stuttgart ("**BRP RENAUD**") on behalf of EUCHNER ("**Members of the EUCHNER Reporting Office**"). The report will only be accepted by this narrowly defined group of persons. No other persons at BRP RENAUD have access to the communication between the EUCHNER Reporting Office and the whistleblower (for confidentiality protection, see section 9).

BRP RENAUD and the Members of the EUCHNER Reporting Office work for and on behalf of EUCHNER and are therefore not authorised to give legal advice to the whistleblower. However, they are independent in the operation of the EUCHNER Reporting Office. In particular, EUCHNER is not authorised to demand that BRP RENAUD or the Members of the EUCHNER Reporting Office disclose the identity of a whistleblower.

6. What types of misconduct should be reported?

All breaches of the law in connection with EUCHNER and breaches of the EUCHNER Code of Conduct and the EUCHNER Compliance Guideline as well as material breaches

of other internal requirements at EUCHNER with increased potential for damage (also referred to in this Guideline as "**Relevant Misconduct**") can be reported via the EUCHNER Reporting Office. Relevant Misconduct includes the following particularly sensitive areas in particular:

- Criminal misconduct (e.g. theft, fraud, bribery, corruption, falsification of financial statements),
- Legal violations subject to fines (e.g. data protection law),
- Violations of the EUCHNER Code of Conduct and the EUCHNER Compliance Guideline,
- Significant violations of internal guidelines with increased damage potential from the QM Handbook.

Relevant Misconduct that has already been committed or may be committed in the future as well as attempts to conceal such behaviour can be reported.

If persons authorised to use the EUCHNER Reporting Office wish to raise personal grievances that do not constitute Relevant Misconduct as defined above (e.g. lack of promotion, dissatisfaction with working conditions), the EUCHNER Reporting Office is not the right channel. Such issues should be reported to the relevant departments (line manager, HR department, etc.). If such reports are received via the EUCHNER Reporting Office, they will be deleted immediately for data protection reasons. If the whistleblower uses the mailbox function (section 8 Step 2), he will be informed of the deletion. The protective provisions in favour of the whistleblower, including the confidentiality requirement (section 9), and the processes provided for the EUCHNER Reporting Office do not apply in such cases.

7. When is a whistleblower acting in good faith?

Whistleblowers should only provide information where they are acting in "**good faith**", i.e. where they have at least reasonable grounds to suspect at the time of providing the information that the facts described

- correspond to the truth and
- constitute Relevant Misconduct within the meaning of this Guideline.

A whistleblower is not acting in good faith if

- he misreports or maliciously reports incorrect information or
- he is aware that a fact described by him is untrue, or

- he reports misconduct without having sufficient reason to believe that the reported information is true (e.g. pure rumours, unfounded speculation).

If a whistleblower has doubts as to whether their suspicions are well-founded, he should formulate his report accordingly, i.e. in particular characterise his description as an assumption, assessment or statement by other persons.

Persons who are not acting in good faith when submitting their information do not benefit from the protection of this Guideline (in particular, no protection against reprisals under section 10). Under national law, persons may be liable to prosecution if, against their better judgement, they assert untrue facts about other persons. In such cases, they may also have to make good the damage caused by the false allegations.

8. What happens when a report is submitted?

Reports can be submitted in writing, i.e. via an IT-based system (accessed via a website). This means that the whistleblower can submit reports digitally via an internet-enabled device (e.g. computer, tablet, mobile phone). The EUCHNER Reporting Office can be accessed via the following link/QR code:

<https://app.whistle-report.com/report/6ae7b9ee-c6d2-48b1-b067-aa7ae65b99e5>



Step 1: Entering the report

When entering the report, the whistleblower is guided through an input screen so that the report contains all relevant information as far as possible. The input screen contains both mandatory fields marked accordingly, where information must be provided, and other fields where information is optional. At the end, the whistleblower has the opportunity to check all the information again before sending the report.

Step 2: Opening the mailbox by the whistleblower

When using the EUCHNER Reporting Office, the whistleblower and the Members of the Reporting Office have the opportunity to communicate with each other via the

system. When submitting the report, the whistleblower can open a mailbox that enables confidential communication between the whistleblower and the EUCHNER Reporting Office in a protected environment for the duration of the report processing. For this purpose, the whistleblower receives a 16-digit code when submitting the report and must choose a four-digit personal PIN. If desired, the whistleblower can also be notified by e-mail of messages in their mailbox at the EUCHNER Reporting Office.

It is also possible to submit a report without opening a mailbox. However, EUCHNER encourages all whistleblowers to make use of the mailbox function and the associated communication option. This is the only way to ensure that the information is clarified in the best possible way and that the whistleblower receives feedback on his report (see steps 3 and 4).

Step 3: Confirmation of receipt

If the whistleblower uses the EUCHNER Reporting Office and opens the mailbox, he will receive confirmation that the report has been received within seven days of submitting the report at the latest.

Step 4: Examination of the report

The Members of the Reporting Office examine the information received for completeness and validity. If appropriate or necessary, the whistleblower will be asked to supplement his report (if he has opened the mailbox).

Step 5: Review and take action

It is then examined which further measures are suitable and necessary. These may include, for example, internal investigations to clarify the facts, the termination and/or sanctioning of the reported misconduct or the conclusion of the proceedings due to a lack of evidence. It is also conceivable that the misconduct is reported to a competent authority or handed over to it.

The decision to take further action shall be made by EUCHNER, if necessary in consultation with BRP RENAUD. To this end, the processors shall send a final report, including a summary of the information, to the responsible persons at EUCHNER.

It goes without saying that confidentiality will also be maintained as far as possible when examining and taking further measures, especially in the final report (see section 9).

Step 6: Feedback to the whistleblower

Within three months of confirmation of receipt of the report of Relevant Misconduct, the whistleblower will receive feedback on his report (provided he has opened the mailbox). This will inform the whistleblower of the measures taken or to be taken in response to his report, stating the main reasons.

9. How is it ensured that the identity of the whistleblower remains protected?

EUCHNER guarantees confidentiality to whistleblowers in good faith who report Relevant Misconduct within the meaning of this Guideline as follows:

9.1 EUCHNER protects the identity of the whistleblower

The EUCHNER Reporting Office is designed in such a secure way that the confidentiality of the whistleblower's identity is guaranteed. Persons other than the Members of the EUCHNER Reporting Office have no access to the system. The identity of the whistleblower will not be disclosed to any persons other than the Members of the EUCHNER Reporting Office without the whistleblower's consent. In order to maintain confidentiality, no information will be passed on from which the identity of the whistleblower can be directly or indirectly deduced, insofar as this is recognisable to the Members of the EUCHNER Reporting Office.

9.2 Whistleblowers can also submit information anonymously

Whistleblowers also have the option of submitting reports (in writing) anonymously (see section 4) via the EUCHNER Reporting Office. Communication between the whistleblower and the EUCHNER Reporting Office is also possible when submitting reports anonymously if the whistleblower activates the mailbox function. In order to achieve the highest possible level of anonymity, EUCHNER recommends that whistleblowers

- not use the technical equipment provided by EUCHNER, in particular an intranet connection,

- When entering information, ensure that it does not allow any conclusions to be drawn about the person providing the information.

EUCHNER assures whistleblowers acting in good faith that EUCHNER will not take any action to identify the whistleblower.

To the extent required by law, the identity of the persons named in a report will of course also be treated confidentially.

9.3 Limits of confidentiality protection

For reasons of transparency, it should be noted that the Members of the Reporting Office and/or EUCHNER may, under certain circumstances, be required by law to disclose information contained in a report that is protected under this Guideline, namely by a public authority or in the context of criminal/court proceedings. EUCHNER and the Members of the Reporting Office will endeavour to avoid such disclosures to the extent permitted by law. In such cases, the whistleblower will be informed in advance, where possible and permitted, stating the reasons for the disclosure.

10. Does a whistleblower have to fear disadvantages because of his report?

The German Whistleblower Protection Act (HinSchG) provides comprehensive protection for whistleblowers. If the legal requirements are met, whistleblowers do not have to fear that they will suffer any form of retaliation or sanction from EUCHNER as a result of their report, including the threat or attempt thereof.

Irrespective of the statutory regulations on whistleblower protection, EUCHNER will not take any unfavourable measures against whistleblowers on the basis of the information provided. This applies in any case if a whistleblower reports Relevant Misconduct in good faith in accordance with this Guideline. If the information reported is already publicly known and the whistleblower is aware of this, the whistleblower cannot invoke the protection against disadvantages.

11. Is the data secure and is data protection taken into account?

Incoming information is documented in such a way that the confidentiality protection pursuant to section 9 is maintained. They will only be kept for as long as is reasonable or necessary for the clarification and follow-up of the information (including any follow-up measures) and in accordance with the applicable laws.

The submission of a report is regularly associated with the communication of personal data. Further information on the purpose and legal basis of the processing of personal data as part of the internal reporting office and the rights of data subjects can be found in our [data protection information](#).

12. Possibility to use external reporting procedures

EUCHNER is legally obliged to inform you that it is also possible to report indications of certain misconduct to reporting offices outside EUCHNER ("**external reporting offices**").

- Federal Office of Justice:
https://www.bundesjustizamt.de/EN/Home/Home_node.html
- Federal Financial Supervisory Authority:
https://www.bafin.de/EN/Homepage/homepage_node.html;jsessionid=DB74CE83391AF25F0392EEEE2DEF24D2.internet991
- Federal Cartel Office: Violations of European Union regulations on competition:
[Bundeskartellamt - Tip-offs about competition law infringements](#)
- European Commission:
https://commission.europa.eu/about-european-commission/contact/problems-and-complaints/complaints-about-breaches-eu-law-member-states/how-make-complaint-eu-level_en
- European Anti-Fraud Office (OLAF):
https://anti-fraud.ec.europa.eu/olaf-and-you/report-fraud_en
- European Aviation Safety Agency (EASA):
<https://www.easa.europa.eu/en/confidential-safety-reporting>
- European Securities and Markets Authority (ESMA):
<https://www.esma.europa.eu/investor-corner/make-complaint>
- European Medicines Agency (EMA):
<https://www.ema.europa.eu/en/about-us/contacts-european-medicines-agency#report-an-issue-with-an-authorised-product-section>

EUCHNER expressly encourages all employees and other persons working at EUCHNER as well as suppliers and customers and their employees to always contact the internal contact persons or use the EUCHNER Reporting Office first if they have any indications of misconduct. EUCHNER assures whistleblowers that all reports made in good faith will be investigated seriously and decisively.

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