

Rules of procedure for the whistleblower system of the Siteco Group

Siteco attaches great importance to transparency and an open approach to potential violations of the law and the Siteco Code of Conduct. To ensure this, Siteco has set up a notification office that manages the whistleblower system and investigates notices independently, impartially and without instructions.

The following is a description of the rules of procedure in order to make the complaints and remediation procedure as transparent as possible for potential whistleblowers.

Notification office:

The following person has been appointed as the notification office:

**Mr Andreas Deibl
(Sustainability & Compliance Officer)**

A notice can be submitted to the notification office 24 hours a day, 7 days a week using the following reporting channels:

| | |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| E-Mail: | Compliance@siteco.de |
| Phone: | +49 8669 33 - 888 |
| Post: | Siteco GmbH Dept.: Legal & Sustainability For the attention of the Sustainability & Compliance Officer Georg-Simon-Ohm-Strasse 50 83301 Traunreut Germany |
| Internal mailbox: | Support centre at the Traunreut plant |

If the telephone reporting channel is used, an automatic answering machine records the notice and forwards it to the notification office.

Content of the message:

In order to enable the notice to be processed effectively, the notice should describe the following points as precisely and comprehensively as possible:

- **Facts of the case**
Description of (i) the circumstances and causal relationships that are alleged to have led to the reported incident and (ii) the extent to which the incident is directly or indirectly related to Siteco's business activities.
- **Persons involved**
Names of the accused, damaged and involved parties in the reported incident.
 - "Accused party" means the natural or legal person suspected of having committed or facilitated a violation.
 - "Damaged party" means, on the one hand, the individual natural or legal person and, on the other hand, the environment (flora/fauna, climate, resources, waters, etc.) and humanity in general, which is presumed to have suffered damage and/or may have been disadvantaged by the incident.
 - "Involved party" means the natural or legal person who is presumed to have been involved in an incident to a relevant extent, but who is not considered a accused party.
- **Evidence documents**
If available, description and provision of evidence of the incident.

Procedure:

- **Step 1: Submission**
A notice is only deemed to have been submitted once the notice has been officially received by the notification office via one of the reporting channels.
- **Step 2: Confirmation of receipt**
The notification office will generally confirm receipt of the notice to the whistleblower within **one (1) week**, if possible, whereby text form is sufficient.
- **Step 3: Plausibility check**
The notification office checks the information for plausibility, i.e. it assesses the information to determine whether the incident is conclusive and sufficiently substantiated to justify an in-depth investigation. Generalised allegations or suspicions without reference to a specific incident are classified as implausible due to a lack of verifiability. The notification office will inform the whistleblower of the decision, together with the associated reasons, if a notice is not plausible.
- **Step 4: Clarification of the legal basis**
The notification office checks which law (e.g. Whistleblower Protection Act, General Equal Treatment Act, Supply Chain Due Diligence Protection Act, etc.; or the comparable national/international laws) the notice falls under to ensure that all necessary legal requirements are met. As a rule, the notification office informs the whistleblower within **two (2) weeks** which law applies and what consequences this has for the whistleblower.
- **Step 5: Clarification of the facts**
The notification office clarifies the facts of the incident together with the whistleblower in order to eliminate ambiguities and misunderstandings.
- **Step 6: Decision on further referral or internal investigation**
Based on the clarification of the facts, the notification office usually decides within **two (2) weeks** whether the notice is either rejected as unfounded, referred to another notification office or an internal investigation is initiated. The notification office informs the whistleblower of the decision and the reasons for it.
- **Step 7: Internal investigation**
The notification office conducts the investigation, whereby it may call in internal/external experts at any time, as long as it is ensured that the experts are bound to confidentiality. As far as possible, the notification office ensures the protection of the whistleblower during the investigation.
- **Step 8: Remedial action**
If a violation is confirmed, the notification office defines appropriate remedial measures together with the management, based on the severity of the violation. The notification office monitors the implementation of the remedial measures.
- **Step 9: Feedback**
As a rule, the notification office will inform the whistleblower within **one (1) week** of the definition of the remedial measures about the result of the investigation, as well as the type and scope of the remedial measure, insofar as legally permissible.
- **Step 10: Documentation**
The notification office ensures the proper documentation of the notice, the investigation and defined remedial measures in accordance with the statutory provisions.
- **Step 11: Follow-up**
The notification office will continue to be available to the whistleblower after the proceedings have ended if the whistleblower should become the subject of retaliation.