

## Rules of Procedure for Reporting Compliance Violations and Complaints about Violations Regarding the Environment and Human Rights

The ZwickRoell Group<sup>1</sup> offers its own employees, employees of business partners, and other affected parties/third parties various whistleblower channels to report violations of laws, codes of conduct, or other misconduct. All reports are handled and processed confidentially, responsibly, and transparently.

Whistleblowers who report a possible compliance violation in good faith are protected and must not be discriminated against in any way. This also applies if the information is not substantiated. The same also applies to a complaint made about violations regarding human rights or the environment.

However, the whistleblower channels must not be used to denigrate people or to deliberately make false statements. If such behavior is detected, we may take legal action.

When submitting your report, please make sure to describe the incident in detail and include all relevant information (e.g., **What happened? Who took action? Who was involved? Where did the violation take place? When did the violation take place? Is the violation ongoing?**). You are welcome to attach **documents** and **images** to your report to substantiate it. If the report is made anonymously, it may not be possible to investigate the reported allegations due to a lack of information.

### Options for submitting reports (reporting channels)

- In-house: Reports can be made to a supervisor, the compliance officer, the responsible compliance manager, the HR department, a member of the ZwickRoell Group's management, or the staff council.
- To the Compliance Officer of ZwickRoell GmbH & Co. KG using the following contact details:  
ZwickRoell GmbH & Co. KG – Compliance Officer – CONFIDENTIAL  
August-Nagel-Straße 11  
89079 Ulm  
Germany  
Email: [compliance@zwackroell.com](mailto:compliance@zwackroell.com)  
The report is processed by the compliance officer.
- Reporting to our ombudsperson: The ombudsperson is a lawyer who will review your report and, if you wish, accept it anonymously.  
Ombudsperson contact information:  
[ZwickRoell-Whistleblowing@bay-gmbh.com](mailto:ZwickRoell-Whistleblowing@bay-gmbh.com)  
Telephone: +49 (89) 90 420 49 62  
Mobile: +49 (170) 91 37 617

If a complaint is filed within the meaning of the German Supply Chain Due Diligence Act (LkSG), the recipient of the report will inform the human rights officer of the circumstances.

<sup>1</sup> The ZwickRoell Group comprises ZwickRoell AG and all of the group companies that it controls.



## 1. Commitment to integrity

### Why is your report important?

The ZwickyRoell Group is committed to complying with laws, internal regulations, and values, such as those set out in codes of conduct and guidelines.

The ZwickyRoell Group welcomes any information that leads to the disclosure of a compliance violation or any report of violations regarding human rights and the environment.

## 2. Compliance violations and the whistleblower system

### Reportable issues

You can submit reports about the following issues, among others:

- Data protection, IT security/cybercrime
- Inquiries about/suggestions for potentially serious matters
- Competition/antitrust law
- Export and import control including sanctions
- Corruption/bribery (e.g., kickbacks)
- Money laundering/terrorist financing
- Tax evasion/fraud
- Sabotage/vandalism
- Theft, fraud, embezzlement, personal gain
- Unfair and unethical behavior, conflicts of interest
- Discrimination, (sexual) harassment, psychological stress
- Human rights (including child labor)
- Employee rights
- Occupational health and safety
- Environmental rights

If you file a non-anonymous report, the person responsible for the report may contact you with further questions. In this case, you are required to provide contact information.

It may not be possible to investigate vague assumptions, allegations, or insinuations without sufficient details or references to actual events, which may mean that your report cannot be investigated.

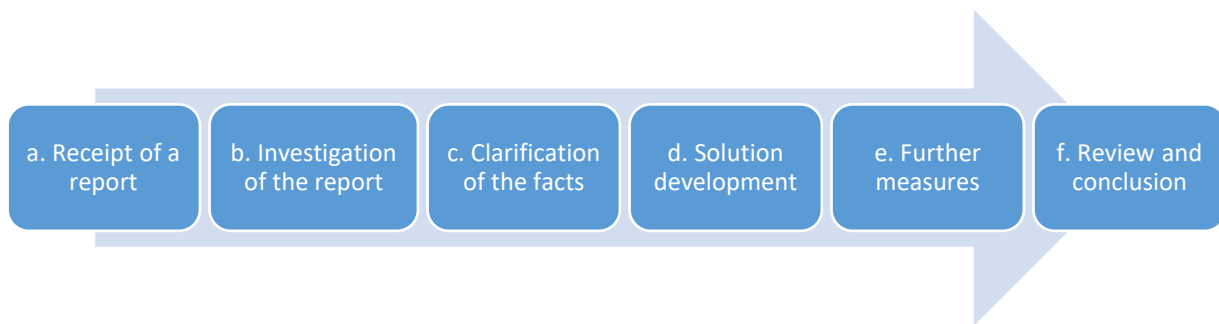
## “Need-to-know principle” and data protection

In accordance with the “need-to-know principle,” the personal data of the whistleblower and the accused will be treated in accordance with the relevant data protection laws throughout the entire whistleblowing process and will only be passed on to those persons who absolutely need it to investigate the report (“need-to-know principle”).

The primary purpose of this is to ensure confidentiality throughout the entire whistleblowing process.

## 3. Receipt of information, investigation, and disciplinary measures

Description of the whistleblowing process:



### a. Receipt of the report

- You will receive confirmation of receipt within seven (7) days. Depending on which whistleblowing channel you have selected, notification will be made verbally or in text form. If the report is made anonymously, it may not be possible to make contact.
- A case will be created containing all information that is currently known about the report.

### b. Investigation of the report

- If your report contains sufficient information for a plausibility review, a review of this kind will be carried out in order to assess how credible and urgent the report is.
- If the plausibility review shows that the report is sufficiently plausible and there are reasons or indications that make an in-depth investigation of the facts seem meaningful and necessary, an internal investigation procedure will be initiated.
- If your report does not contain sufficient information to carry out a plausibility review or an in-depth investigation of the facts, we will try to contact you in order to obtain further information and evidence that will substantiate a plausibility review and, if necessary, in-depth investigative measures.
- If the information is too vague and it is not possible to contact you or if you do not respond, the case will be closed without further investigation. The whistleblower will be informed accordingly, if this is possible.

## **c. Clarification of the facts**

- Clarification of the facts is coordinated by the ombudsperson or the ZwackRoell compliance officer, depending on the channel through which the information was received.
- If an in-depth investigation appears to be meaningful and necessary, the ombudsperson or compliance officer will determine which departments, managers, and/or employees (investigation team) should be involved in the further investigation of the case.
- In particularly complicated cases or if a particularly high level of damage is suspected, the ombudsperson and, if necessary, other specialists may be involved.
- All those involved in investigating the case are bound by the “need to know principle,” compliance with the applicable data protection laws, and confidentiality. You must also guarantee the rights of the whistleblower (e.g., protection against retaliation and other discrimination) and the accused (e.g., information provided by and statement made by the accused).
- Care will be taken to avoid conflicts of interest both during the investigation and when determining the measures required.
- Within a maximum of three (3) months, the whistleblower will receive feedback that states in general whether a review/investigation of the report could be carried out and what the result was (e.g., implementation of remedial measures). For data protection reasons and to protect the accused's right to privacy, the feedback cannot contain any additional information.

## **d. Solution development (remedial measures)**

- If necessary, the ZwackRoell Group will work with the whistleblower, the affected subsidiary, and/or the affected business partner to develop remedial measures to end or at least minimize the violation.
- In addition, a review is carried out to determine whether existing processes or responsibilities can be adapted to prevent similar violations from occurring in the future or at least to reduce their probability of occurring and lessen their impact.

## **e. Taking appropriate measures against the accused**

- If the report and the violation reported in it are confirmed during the investigation, appropriate measures will be taken against the accused and, if applicable, others who were involved in causing the violation. These may include measures under employment law and/or civil law (e.g., compensation for damages, obligation to participate in training courses, warnings up to and including termination without notice); under certain circumstances, the violation may also be reported to the competent law enforcement authorities. The assessment of the violation takes into account the circumstances, such as the severity, the extent of the damage, the duration, the efforts made by the accused to compensate for the damage, and any admission of guilt.

## **f. Review of the result and effectiveness check**

- The result and proceedings are evaluated together with the whistleblower.
- The effectiveness of the whistleblower system is reviewed on an ad hoc and annual basis and adjustments are made, if necessary.

## **4. Protecting whistleblowers and those accused**

### **Whistleblower protection**

Whistleblowers who submit a report of a possible violation in good faith are fully protected by the ZwackRoell Group against any retaliatory measures and other inappropriate discrimination. This also applies if it is determined over the course of the investigation that there has been no compliance violation. The whistleblower is deemed to have acted in good faith if they were convinced of the accuracy of the alleged information and circumstances at the time the report was made.

The whistleblower procedure treats the identity of the whistleblower as confidential to the greatest extent possible by applying the “need-to-know principle.”

The ZwackRoell Group also processes anonymous complaints. Whistleblowers can, for example, contact the ombudsperson anonymously or expressly state to the ombudsperson that they wish to remain anonymous. The ZwackRoell Group will then not know who made the report. This offer is intended to provide the whistleblower with maximum protection.

### **Protecting the accused**

- The presumption of innocence applies throughout the proceedings, i.e., every defendant is presumed innocent until proven otherwise.
- Confidentiality is also guaranteed at all times with regard to the personal data of the accused, at minimum to the extent of the applicable data protection laws.
- In accordance with the “need-to-know principle,” personal data of the accused will only be disclosed if doing so is necessary to verify the report.
- Defamation and reputational damage must be prevented at all costs.
- The applicable labor law is always observed.
- Provided that this does not jeopardize the objectives of the investigation and the law allows it, the accused will be informed of the accusation and given the opportunity to comment on the facts or allegations.

## **Deliberate false reports and false suspicions**

The whistleblower system rejects any kind of deliberate false reports and false suspicions. These constitute a violation of our corporate values, the Code of Conduct and, under certain circumstances, a criminal offense, which can be legally prosecuted by the ZwackRoell Group.

## **Final comments**

The principles outlined apply irrespective of the reporting channel selected and irrespective of the country in which the group company or supplier in question is based. However, the local statutory and legal requirements are observed in each case and adjustments to the procedure may be made accordingly.

## **Contact**

If you have questions about compliance, please contact [compliance@zwackroell.com](mailto:compliance@zwackroell.com) or the company's responsible compliance officer.

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