

# PROCEDURE REGULATION

COMPLAINT PROCEDURE / WHISTLEBLOWER PROCEDURE



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## COMPLAINT PROCEDURE/WHISTLEBLOWER PROCEDURE

### Topics

|                                                                                                           |   |
|-----------------------------------------------------------------------------------------------------------|---|
| PREAMBLE.....                                                                                             | 3 |
| I. WHO CAN PROVIDE CLUES? .....                                                                           | 3 |
| II. WHAT TOPICS FALL UNDER THE WHISTLEBLOWER PROCEDURE? .....                                             | 3 |
| III. TO WHOM CAN A CLUE BE SUBMITTED? .....                                                               | 3 |
| IV. CAN CLUES ALSO BE SUBMITTED ANONYMOUSLY? .....                                                        | 4 |
| V. WHAT INFORMATION SHOULD CLUES INCLUDE? .....                                                           | 5 |
| VI. WHO IS RESPONSIBLE FOR PROCESSING THE CLUES .....                                                     | 5 |
| VII. COMPLIANCE, HUMAN RIGHTS AND ENVIRONMENTAL-RELATED CLUES.....                                        | 5 |
| VIII. HOW ARE WHISTLEBLOWERS PROTECTED? .....                                                             | 6 |
| IX. IN WHAT TIME FRAME ARE CLUES PROCESSED? .....                                                         | 6 |
| X. REVIEW OF COMPLIANCE, HUMAN RIGHTS, AND ENVIRONMENTAL-RELATED CLUES<br>.....                           | 6 |
| XI. WHEN WILL I RECEIVE THE RESULTS OF THE PROCEDURE? .....                                               | 7 |
| XII. HOW LONG WILL THE INFORMATION BE RETAINED? .....                                                     | 8 |
| XIII. PROCESS FLOW .....                                                                                  | 8 |
| XIV. CAN A CLUE ALSO BE SUBMITTED TO EXTERNAL REPORTING POINTS?.....                                      | 9 |
| XV. REVIEW OF THE EFFECTIVENESS OF THE WHISTLEBLOWER PROCEDURE<br>ACCORDING TO §8, PARAGRAPH 5 LKSG ..... | 9 |
| XVI. ACCESSIBILITY OF THIS PROCEDURE REGULATION ACCORDING<br>TO §8 PARAGRAPH 4 LKSG.....                  | 9 |

## PREAMBLE

At GEDIA, the commitment to responsible, ethical, and compliant behavior is paramount in both our own business operations and our relationships with business partners and other stakeholders. GEDIA has implemented a whistleblowing system to provide individuals, companies, and other organizations such as non-governmental organizations the opportunity to report risks and violations. This includes risks and violations related to human rights and the environment in accordance with the requirements of the Supply Chain Due Diligence Act (LkSG). It also encompasses violations of applicable law under §2 of the Whistleblower Protection Act (HinSchG), as well as other breaches of internal policies, business principles, the Declaration of Human Rights Respect, the GEDIA Code of Conduct, or concerns regarding potential or actual violations of these regulations.

The whistleblowing system ensures that all received reports are transparently and fairly investigated and processed. For the sake of clarity in this procedural regulation, reports or complaints in the context of the Supply Chain Due Diligence Act (LkSG) and the Whistleblower Protection Act (HinSchG) are uniformly defined as “reports.”

## IV. WHO CAN PROVIDE CLUES?

Any individual can utilize the whistleblowing procedure to report (potential) misconduct that has become known in connection with their activities or that has arisen or could reasonably be expected to arise through the business activities of GEDIA or a direct or indirect supplier. Participating in the procedure are whistleblowing individuals, including employees, contractors, direct and indirect suppliers, customers, residents, investors, other companies, non-governmental organizations (NGOs), or other individuals. Reports can be submitted by self-affected whistleblowers who are directly or indirectly affected, as well as by informing whistleblowers who are not personally affected.

## II. WHAT TOPICS FALL UNDER THE WHISTLEBLOWER PROCEDURE?

Pointing out concerns regarding potential or actual violations is facilitated through our whistleblowing procedure. This includes risks of breaches of human rights and environmental regulations, applicable law as defined by §2 of the Whistleblower Protection Act (HinSchG), as well as other laws (e.g., bribery, fraud), internal policies, business principles, the Declaration of Human Rights Respect, or the GEDIA Code of Conduct. In the appendix, you will find detailed information on the individual topics covered by the whistleblowing procedure. Additionally, the annex provides guidance on which reporting channels should be contacted for various types of reports.

## III. TO WHOM CAN A CLUE BE SUBMITTED?

You can submit a report through the whistleblowing procedure via various channels: You have the option to report concerns to an independent attorney who serves as an ombudsman. This

ombudsman is external and is not affiliated with GEDIA. This individual receives reports on all listed topics and forwards them to the GEDIA Compliance and Human Rights Officer, depending on the nature of the report.

You can submit a report through the whistleblowing procedure in various ways:

You have the option to report concerns to an independent attorney who serves as an ombudsman. This ombudsman is external and is not affiliated with GEDIA. This individual receives reports on all listed topics and, depending on the nature of the report, forwards them to the GEDIA Compliance and Human Rights Officer. The external Ombudsman can be contacted as follows:

Name: **RA Carsten Sieg**

- via e-Mail: [compliance-gedia@hep.legal](mailto:compliance-gedia@hep.legal)
- via Telephone: +49 (0) 2761 893-21
- via post to:

Heller Epe Partner  
To: Mr. RA Carsten Sieg  
Partnergesellschaft mbB  
Martinstraße 4  
57462 Olpe  
Germany

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| • Korean     | • Romanian | • Slovenian |
| • Thai       | • Slovak   |             |

#### IV. CAN CLUES ALSO BE SUBMITTED ANONYMOUSLY?

Reports can be submitted anonymously. Anonymous reports do not require personal information. Even in the case of a non-anonymous report, your personal data will be treated confidentially and will not be disclosed to third parties.

## V. WHAT INFORMATION SHOULD CLUES INCLUDE?

To ensure prompt and appropriate processing of your report, it is important that all relevant information is included, and the report is formulated as precisely as possible. The following details are helpful:

- What specifically occurred?
- When or during which timeframe did the incident take place?
- Is the incident ongoing?
- Where did the incident occur? (e.g., in which country, with which company, with which supplier?) • Which individuals are involved?
- How many individuals are affected?
- Are you personally affected as well?
- Have other individuals become aware of the incident?
- Is there an immediate threat to life and limb?
- Has the issue/case already been reported to GEDIA before?
- If yes, have measures been taken to minimize or eliminate the risk or violation?

## VI. WHO IS RESPONSIBLE FOR PROCESSING THE CLUES

Individuals familiar with conducting this procedure act impartially, are independent, not bound by professional instructions, obligated to confidentiality, and safeguard both your identity and the identity of third parties. The initial intake is carried out by our ombudsman, who subsequently involves additional individuals, typically the GEDIA Compliance/Human Rights Officer, for further clarification of the matter in accordance with the whistleblower's preference (anonymized/non-anonymized).

## VII. COMPLIANCE, HUMAN RIGHTS AND ENVIRONMENTAL-RELATED CLUES

The reporting officers consist of an external ombudsman and an internal GEDIA Compliance/Human Rights Officer. They are responsible for receiving and initially assessing the report, as well as communicating with you. In the case of confidential complaints about the ombudsman, communication should be exclusively with the ombudsman.

The reporting officer is responsible for investigating the report and deriving subsequent actions.

## VIII. HOW ARE WHISTLEBLOWERS PROTECTED?

The confidentiality of your identity and potentially involved other individuals mentioned in the report will be protected. This means that personal information about you and any other individuals will not be disclosed to third parties without your explicit consent.

The external ombudsman is additionally bound by attorney-client privilege and will only share your personal data with other reporting officers if you explicitly consent to it.

Complaints will be anonymized in any case once they are forwarded by the relevant reporting officer for further processing. This ensures that the circle of individuals aware of your identity is kept as small as possible, thus preventing any potential disadvantages to you by using this procedure.

All reports are treated in accordance with data protection regulations.

Disclosure of identity-related information is only permitted when required by legal obligation, a court or administrative order, or when there is a sufficient suspicion of a criminal offense.

GEDIA ensures the confidential treatment of your report. This forms the basis for adequate and effective protection against possible disadvantages or punishment. If you are subjected to negative consequences due to the submitted report, we will strive to protect you within our legal capabilities.

In the case of proven grossly negligent or intentional disclosure of false and/or misleading information, GEDIA reserves the right to consider disciplinary and/or civil or criminal actions, as well as the claim for damages under the Whistleblower Protection Act (HinSchG).

## IX. IN WHAT TIME FRAME ARE CLUES PROCESSED?

You will receive a confirmation of receipt within seven days after submitting the report. This acknowledgment will be sent through the same reporting channel used for the original report. If it is not possible to provide a confirmation due to the chosen reporting channel (e.g., anonymous letter), we may not be able to send such acknowledgment under normal circumstances.

Exceptions to this process are customer complaints that evidently lack connections to human rights, the environment, as per the Supply Chain Due Diligence Act, or compliance issues as per § 2 of the Whistleblower Protection Act and other applicable laws.

## X. REVIEW OF COMPLIANCE, HUMAN RIGHTS, AND ENVIRONMENTAL-RELATED CLUES

If the reporting channel you selected allows, our Compliance and Human Rights Officer will send you a (second) acknowledgment within a month. This acknowledgment includes additional information about the next steps, the timeline of the process, and your rights regarding protection against disadvantage and/or punishment in connection with the procedure. In this context, you will have the opportunity to provide a more detailed explanation of your report and the underlying issue. Your expectations for possible preventive and corrective measures will also be solicited. These measures aim to prevent the occurrence of a risk or reduce and eliminate an actual violation.

Based on this information, the Compliance/Human Rights Officer makes an initial assessment of the report. At this stage of the process, if not already done so, personal information about you or

others will be anonymized in all cases to ensure the continued protection of the confidentiality of your or others' identities.

Immediate corrective actions will be initiated by the Compliance/Human Rights Officer if the analysis indicates an imminent danger, to prevent or mitigate it as quickly as possible.

In the further processing of the report, the Compliance and Human Rights Officer discusses the matter with the accused party, where the situation allows, and involves relevant contacts depending on the case.

After completing the comprehensive examination, the Compliance and Human Rights Officer provides a detailed written assessment of whether your report involves a human rights or environmental violation or risk. If an actual violation or risk is identified, the Compliance and Human Rights Officer contacts the relevant internal department and/or supplier to implement appropriate preventive or corrective measures. Your expectations are taken into account and incorporated in defining these measures.

The Compliance and Human Rights Officer or the ombudsman will regularly update you on the progress of the process. In the case of unfounded reports, GEDIA terminates the procedure. A report is considered unfounded if no risk or violation of human rights, environmental concerns, or compliance obligations is identified, or if the report has no connection to GEDIA or its business partners. In any case, a reasoned notification will be provided to you when terminating the procedure.

If the reporting channel you selected allows, you will be contacted by the Compliance and Human Rights Officer one month after the conclusion of the process. This is done to ensure that you have not experienced any disadvantage or punishment due to your report. Additionally, the reporting channel remains open to you in the future, should you face punishment or disadvantage as a result of your report at a later date.

## XI. WHEN WILL I RECEIVE THE RESULTS OF THE PROCEDURE?

After receiving the acknowledgment within the framework of the Whistleblower Protection Act (HinSchG), you will be provided with notifications regarding planned or already implemented follow-up measures and the underlying reasons within three months. Within three months of receiving the acknowledgment under the Supply Chain Due Diligence Act (LkSG), you will receive information about the outcome of the process, including a written justification and details about planned or already initiated preventive or corrective measures. If you are not an employee of GEDIA and your report is extensive, this timeframe can be extended to six months.

You will also be notified, if possible, about the termination of the procedure if your report is found to be unfounded.

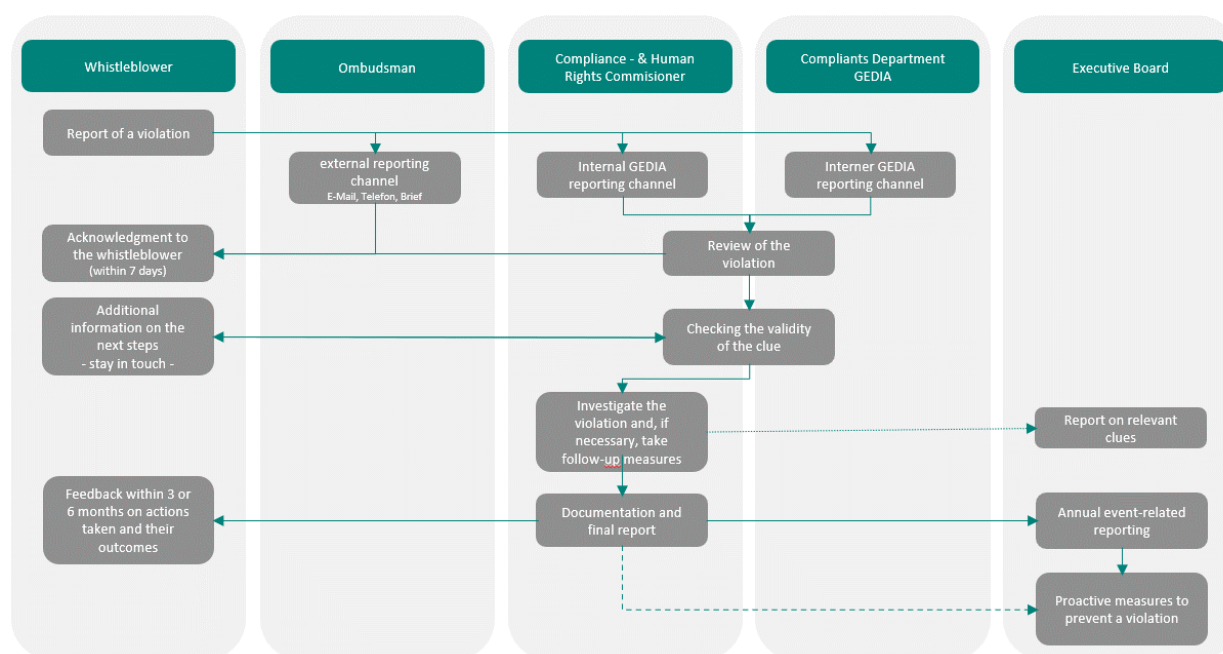
Notification will only be provided if it does not compromise internal investigations or inquiries or violate the rights of the individuals concerned, who are the subject of the report or mentioned in the report.

GEDIA cannot inform you of the outcome of the procedure if contacting you is not possible due to the reporting channel you have chosen.

## XII. HOW LONG WILL THE INFORMATION BE RETAINED?

In accordance with applicable regulations, GEDIA is obligated to document incoming reports and retain the documentation from its creation. For reports of compliance violations, the documentation is to be deleted three years after the completion of the whistleblower procedure. Regarding reports concerning human rights or environmental-related risks or violations, the retention period is seven years. The storage of data is carried out in accordance with relevant data protection regulations.

## XIII. PROCESS FLOW



#### XIV. CAN A CLUE ALSO BE SUBMITTED TO EXTERNAL REPORTING POINTS?

There is the option to submit external reports to the relevant authorities, agencies, or other entities at the federal, state, or EU levels. Particularly considered are:

- The central reporting office of the Federal Office of Justice (BfJ)
- The whistleblowing system of the Federal Financial Supervisory Authority (BaFin)
- The whistleblowing system of the Federal Cartel Office (BKartA)

#### XV. REVIEW OF THE EFFECTIVENESS OF THE WHISTLEBLOWER PROCEDURE ACCORDING TO §8, PARAGRAPH 5 LKSG

The procedures established in this procedural regulation are reviewed both annually and on an ad-hoc basis to assess their effectiveness. Insights gained from procedures are considered in the review. It is also regularly examined whether access is sufficiently ensured for the groups prioritized in the human rights and environmental risk analysis.

#### XVI. ACCESSIBILITY OF THIS PROCEDURE REGULATION ACCORDING TO §8 PARAGRAPH 4 LKSG

GEDIA is committed to informing both its own employees and other potentially affected groups comprehensively about the existence of the whistleblowing procedure. Additionally, GEDIA expects direct suppliers to disseminate this information throughout their supply chain as part of the code of conduct. This is intended to ensure that the existence of the procedure is communicated throughout the entire supply chain, ultimately providing all individuals who may be affected by actions of GEDIA and its suppliers with actual access to the whistleblowing procedure.

## Attachment

| Category                                              | Topic<br>(violation of)                                | Documents                                                                        | Responsibility for processing                                                                          | Contact                                                                  |
|-------------------------------------------------------|--------------------------------------------------------|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| Working Conditions<br>and Occupational<br>Safety      | Child labor and Young workers                          | ST QM GG 901<br>ST EB GG 0491                                                    | Ombudsman<br>Human Rights Commissioner                                                                 | compliance-gedia@hep.legal                                               |
|                                                       | Working Hours                                          | ST QM GG 901<br>ST EB GG 0491                                                    | Ombudsman<br>Human Rights Commissioner                                                                 | compliance-gedia@hep.legal                                               |
|                                                       | Wages, Benefits and Equal<br>Remuneration              | ST QM GG 901<br>ST EB GG 0491                                                    | Ombudsman<br>Human Rights Commissioner                                                                 | compliance-gedia@hep.legal                                               |
|                                                       | Freedom of Association and<br>Collective Bargaining    | ST QM GG 901<br>ST EB GG 0491                                                    | Ombudsman<br>Human Rights Commissioner                                                                 | compliance-gedia@hep.legal                                               |
|                                                       | Use of private or public security<br>forces            | ST QM GG 901<br>ST EB GG 0491                                                    | Ombudsman<br>Human Rights Commissioner                                                                 | compliance-gedia@hep.legal                                               |
|                                                       | Rights of minorities and<br>indigenous people          | ST QM GG 901<br>ST EB GG 0491                                                    | Ombudsman<br>Human Rights Commissioner                                                                 | compliance-gedia@hep.legal                                               |
|                                                       | Ethical Recruiting Practices                           | ST QM GG 901<br>ST EB GG 0491                                                    | Ombudsman<br>Human Rights Commissioner                                                                 | compliance-gedia@hep.legal                                               |
|                                                       | Health and Safety                                      | ST QM GG 901<br>ST EB GG 0491                                                    | Ombudsman<br>Human Rights Commissioner                                                                 | compliance-gedia@hep.legal                                               |
| Protection of the<br>environment, life and<br>habitat | Environmental Protection                               | ST QM GG 901<br>ST EB GG 0491                                                    | Ombudsman<br>Human Rights Commissioner                                                                 | compliance-gedia@hep.legal                                               |
|                                                       | Environmental Protection to life<br>and habitat        | ST QM GG 901<br>ST EB GG 0491                                                    | Ombudsman<br>Human Rights Commissioner                                                                 | compliance-gedia@hep.legal                                               |
| Information Security /<br>Data Protection             | Data Protection and Data<br>Safety                     | ST QM GG 901<br>ST EB GG 0487<br>ST EB GG 0491                                   | Ombudsman<br>Information Security Officer<br>Data Protection Officer                                   | compliance-gedia@hep.legal                                               |
| Business Practices                                    | Corruption, Extortion, Bribery<br>and Money Laundering | ST QM GG 901<br>ST EB GG 0487<br>ST EB GG 0491<br>ST EB GG 0488<br>ST EB GG 0489 | Ombudsman<br>Compliance Officer                                                                        | compliance-gedia@hep.legal                                               |
|                                                       | Conflict of Interests                                  | ST EB GG 0487<br>ST EB GG 0491                                                   | Ombudsman<br>Compliance Officer                                                                        | compliance-gedia@hep.legal                                               |
|                                                       | Export Controls and Economic<br>Sanctions              | ST EB GG 0487<br>ST EB GG 0491                                                   | Ombudsman<br>Compliance Officer                                                                        | compliance-gedia@hep.legal                                               |
|                                                       | Financial Responsibility                               | ST EB GG 0487<br>ST EB GG 0491                                                   | Ombudsman<br>Compliance Officer                                                                        | compliance-gedia@hep.legal                                               |
|                                                       | Critical Raw Materials / Conflict<br>Minerals          | ST QM GG 0412                                                                    | Ombudsman<br>Compliance Officer                                                                        | compliance-gedia@hep.legal                                               |
| Workplace Conflicts                                   | Discrimination                                         | F GDE1 HR 0959<br>ST EB GG 0491                                                  | Ombudsman<br>Compliance Officer<br>Work Council Complaints Office<br>Human Resources Complaints Office | compliance-gedia@hep.legal<br><br>interne Beschwerdestelle<br>gemäß 0959 |
|                                                       | Sexual Harassment                                      | F GDE1 HR 0959<br>F GDE1 HR 0960<br>F GDE1 HR 1109                               | Ombudsman<br>Compliance Officer<br>Work Council Complaints Office<br>Human Resources Complaints Office | compliance-gedia@hep.legal<br><br>interne Beschwerdestelle<br>gemäß 0959 |
|                                                       | Bullying                                               |                                                                                  | Ombudsman<br>Compliance Officer<br>Work Council Complaints Office<br>Human Resources Complaints Office | compliance-gedia@hep.legal                                               |
|                                                       | Inappropriate Behavior                                 |                                                                                  | Ombudsman<br>Compliance Officer<br>Work Council Complaints Office<br>Human Resources Complaints Office | compliance-gedia@hep.legal                                               |