

Reporting Procedure and Whistleblower Protection

The companies of the Binderholz Group are committed to compliance with the law and they implement the legal requirements of the Whistleblower Protection Act (HinSchG) and the Supply Chain Act (LkSG), among others. We are in particular committed to respect human rights and the sustainable conservation of and respect for natural resources.

Employees and all persons potentially affected by human rights or environmental violations in our own business activities and in the company's supply chain should be encouraged not to keep violations and abuses to themselves, but rather to proactively help to resolve them by reporting them.

The Central Complaints Office serves as an early warning system to receive any relevant information on human rights or environmental risks and possibly inadequate preventive and corrective measures at an early stage. Persons who are not directly affected by risks or violations can also use the central complaints office as whistleblowers.

The companies of the Binderholz Group are committed to "follow up justified reports and take effective internal remedial action".

1.

Not all suspected legal violations or concerns are relevant with regard to the Supply Chain Act or the Whistleblower Protection Act. The LkSG covers in particular the reporting and disclosure of human rights and environmental risks within the meaning of § 2 para. 2 and para. 3 LkSG (including, inter alia, unlawful child labour, slavery, forced labour, the handling, collection, storage and disposal of waste in a manner that is not environmentally sound, import and export of hazardous waste). The list of covered and thus protected legal positions and protected interests can be found under § 2 LkSG.

2.

It is currently not possible to report anonymously to the central complaints office. In order to avoid misuse of the reporting channels and false reports, the identity of the whistleblower must be provided. There is no obligation to act on an anonymous report. The companies of the Binderholz Group assure the whistleblower that the internal complaints office always respects the principle of confidentiality. This means in particular that the identity of the whistleblower, the persons who are the subject of the report and the other persons named in a report are treated "confidentially". The identity of the whistleblower may only be disclosed to persons responsible for accepting reports or taking measures (in particular human rights officers or compliance personnel). The companies of the Binderholz Group are committed to keep the number of people who have access to incoming reports as small as possible.

However, the identity of the whistleblower is not to be protected if the whistleblower "intentionally or through gross negligence" reports incorrect information about alleged offences. The internal complaints office is not intended to accuse, without reasonable grounds, or even defame other employees or other persons or companies. The identity of the whistleblower and other circumstances that allow conclusions about his identity may be passed on by the internal complaints office, for example at the request of law enforcement authorities (including police, customs, public prosecutor) or on the basis of a court decision.

3.

The companies of the Binderholz Group undertake to implement the following complaints procedure and to provide sufficient financial and human resources.

With effect from 1 January 2024, the following rules of procedure shall apply:

1. Incoming internal reports are documented, in particular the date of receipt.
2. The whistleblower will be notified of the receipt of the report within seven days at the latest.
3. The internal complaints office will promptly check whether the reported violation falls within the material scope of the relevant laws.
4. The internal complaints office keeps in contact with the whistleblower and continuously updates the whistleblower on the state of affairs.
5. The internal complaints office thoroughly investigates the validity of the received report, researches the facts and requests further information if necessary.
6. The internal complaints office takes appropriate follow-up measures (e.g. development of remedial measures, initiation of further internal investigations, referral of the whistleblower to another body, referral of the case to a government authority). The complaints office is authorised, after a careful investigation, to close the case for lack of evidence.
7. The internal complaints office is required to provide feedback to the whistleblower within three months. This period begins upon receipt of the report. The mandatory feedback includes information on the state of affairs and whether any follow-up measures have been taken or are planned. The whistleblower must also be informed if the case is closed.
8. The officers prepare an annual report on the number of complaints received and how they were handled. In addition, an annual effectiveness review is carried out and the complaints procedure is adjusted, if necessary.

4.

The processing of incoming internal reports is documented in strict compliance with data protection regulations, temporarily stored in compliance with the confidentiality requirement set out above and erased no later than three months after the case has been concluded. In the case of reports made by phone, a permanent – and thus retrievable – audio recording and a verbatim record (exact transcript) may be made, but only with the consent of the whistleblower. The whistleblower is made aware of this at the beginning of the conversation. If such consent is not expressly granted, a record of the content of the conversation may be prepared.

The data processing is permissible in accordance with Art. 6 para. 1 lit. (c) GDPR (General Data Protection Regulation). Due to the size of their workforce, the companies of the Binderholz Group are required to set up a complaints office. The Whistleblower Protection Act (§ 10 Hin-SchG) and the Supply Chain Act (LkSG) provide additional legal grounds for the processing of personal data. The internal complaints office is authorised to process personal data insofar as this is necessary to fulfil the tasks under the legal mandate (including last name, first name, age, gender, contact details such as telephone and email address).

5.

Access to the report is generally restricted to the Compliance Officer and the Human Rights Officer. The authorised representatives are independent and not subject to instructions in the performance of their duties. The impartial representatives are bound to maintain confidentiality and receive appropriate training on a regular basis.

6.

Whistleblowers who have made a justified internal or external report are protected from reprisals. Reprisals include, in particular, termination, warnings, inappropriate transfers, discrimination, reputational damage or targeted bullying.

However, protection against reprisals only applies if, at the time of the report, the whistleblower had “sufficient grounds to believe that the information the whistleblower reported was true”. Anyone who wants to pass on information must carefully check whether it is accurate and reliable. He must have reliable evidence that the alleged incident is true. He must not act recklessly, much less make an accusation whose groundlessness he should have recognized. Any false report that was not preceded by an investigation falls outside the scope of the Whistleblower Protection Act. Making an “untruthful report” of a violation in order to intentionally or grossly negligently harm a company of the Binderholz Group, an employee or a third party may still have consequences under labour law. In individual cases, it may constitute an offense of false suspicion pursuant to § 164 of the German Criminal Code (StGB). A false report, made intentionally or with gross negligence, may lead to claims for damages against the whistleblower (§ 38 Hin-SchG).

Contact details of the central complaints office

Reports can be submitted from Monday to Friday (08:00 - 17:00) via the following telephone number.

External hotline:	08456 7596 359
Internal hotline:	#359
Email:	Meldestelle.Oberrot@binderholz.com
	Meldestelle.Baruth@binderholz.com
	Meldestelle.Wolfegg@binderholz.com
	Meldestelle.TTW@binderholz.com

At the express request of the whistleblower, a personal appointment can be arranged via the two reporting channels indicated above. The personal appointment will be scheduled within a reasonable time.

A whistleblower can also contact the central external reporting centre at the German Federal Office of Justice (BfJ). The federal external reporting office provides comprehensive information and advice on the procedures available to persons considering making a report.

Further information on the external reporting office can be found on the following homepage:
www.bundesjustizamt.de/hinweisgeberstelle

Oberrot, December 2023



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