



Rules of Procedure

Whistleblower system in accordance with the Whistleblower Protection Act and the Act on Corporate Due Diligence Obligations in Supply Chains

Inhaltsverzeichnis

- 1. Introduction 2
- 2. Reporting channels 2
- 3. Reporting categories 2
- 4. Content of notifications 3
 - 4.1. Detailed description of the incident..... 3
 - 4.2. Details of the persons involved..... 3
 - 4.3. Harmful effects of the incident 3
 - 4.4. Information on the identity of the whistleblower 3
- 5. Procedure for notifications 4
 - 5.1. Submission of a notification..... 4
 - 5.2. Confirmation of receipt 4
 - 5.3. Examination of possible misconduct..... 4
 - 5.4. Personal meeting 4
 - 5.5. Conducting the investigation 5
 - 5.6. Information to whistleblowers 5
 - Interim report:..... 5
 - Communication after completion of the investigation:..... 5
 - Restriction of notifications: 5
- 6. Protection of whistleblowers and victims 6
 - 6.1. Anonymity 6
 - 6.2. Confidentiality..... 6
 - 6.3. Prohibition of discrimination and protection of whistleblowers 6
 - 6.4. Exclusion of the responsibility of whistleblowers..... 6
 - 6.5. No protection in the event of deliberate or grossly negligent false reports 6
 - 6.6. Protection and rights of data subjects during investigations..... 7
- 7. External reporting offices..... 7



1. Introduction

HÜBNER is committed to responsible and value-based corporate management in which legal, economic, social, and ecological aspects are considered in its strategies and decision-making processes. These principles are set out in the **HÜBNER Code of Conduct**, the **HÜBNER Supplier Code of Conduct**, as well as the **HÜBNER Corporate Social Responsibility Code**.

Violations of the above-mentioned rules and regulations can be reported by employees and external persons via the reporting channels described in more detail below.

2. Reporting channels

Various reporting channels are available for the submission of notifications:

- Electronic whistleblowing system: <https://hubner.integrityline.app/>
- By e-mail: compliance@hubner-group.com
- By telephone: +49 561 998 1176
- By mail: Chief Compliance Officer, Hübner GmbH & Co. KG, Heinrich-Hertz-Straße 2, 34123 Kassel, Germany
- In person or online (video or audio transmission via Internet): Chief Compliance Officer, Wilhelmine-Reichard-Straße 4, 34123 Kassel, Germany, appointments can be made by contacting compliance@hubner-group.com

3. Reporting categories

Whistleblowers at HÜBNER can report potential violations of legal regulations or internal company regulations (such as the **HÜBNER Code of Conduct**, the **HÜBNER Supplier Code of Conduct**, and the **Corporate Social Responsibility Code**) by HÜBNER employees.

In the categories "Environmental Damage" and "Human Rights", information on possible violations of due diligence obligations at HÜBNER, its direct or indirect suppliers, as well as customers and other business partners can be reported.

Furthermore, it is possible to provide information that indicates potential harm to HÜBNER by third parties.

HÜBNER **expressly** points out that problems and conflicts that do not constitute violations of the above-mentioned principles (e.g., inadequacies in day-to-day operations / disputes with colleagues and superiors) must continue to be addressed via the managers, the HR management, the General Management, or the works council.

In particular, but not exclusively, the following categories are available:

- Corruption / bribery / corruptibility
- Fraud / breach of trust / theft / embezzlement / falsification of documents
- Conflicts of interest
- Tax and customs law violations

- Antitrust and competition law violations
- Data protection
- Infringement of business secrets
- Money laundering
- Environmental offenses
- Human rights (in particular forced labor, modern slavery, human trafficking, child labor, discrimination, freedom of association, occupational health and safety, local statutory minimum wage)
- Sanctions and embargo violations
- Product-related requirements (technical compliance)
- Violations of the **HÜBNER Code of Conduct**, **HÜBNER Supplier Code of Conduct**, and the **Corporate Social Responsibility Code**

4. Content of notifications

Reporting incidents in as much detail as possible is recommended to facilitate comprehensive clarification. Whistleblowers can use the following points as a guide:

4.1. Detailed description of the incident

- The chronological sequence of events should be specified precisely.
- The place and time of the possible misconduct should be specified precisely.
- It is important to state in which company, location, or department the incident took place.

4.2. Details of the persons involved

- As much detailed information as possible should be provided about the persons involved. This includes the persons involved, witnesses, and suspects.
- The relationship of these persons to HÜBNER should be made clear to better understand the connections.

4.3. Harmful effects of the incident

- All possible harmful effects of the incident, in particular personal injury or financial loss should be described.
- The identity of the persons harmed or potentially affected by the incident is important and should be mentioned if possible.

4.4. Information on the identity of the whistleblower

- It is possible to state your own identity or submit the report anonymously (in particular via the electronic whistleblower system).

- The whistleblower must set up a "secure mailbox" in the electronic whistleblowing system (instructions on the website). This enables system-supported, encrypted communication with the Reporting Office. Further details or questions about the report can then be clarified. Communication via this channel can be anonymous. This promotes the comprehensive clarification of the incident and the initiation of appropriate measures.

5. Procedure for notifications

HÜBNER has set up a central Reporting Office responsible for processing reports in cooperation with various specialist departments. These reports are recorded and documented from various reporting channels.

5.1. Submission of a notification

The process is initiated once a whistleblower submits a report via one of the available reporting channels.

5.2. Confirmation of receipt

Reports received are documented by the Reporting Office. Within 7 days of receipt of the report, a confirmation of receipt is sent to the whistleblower.

Note: A notification can only be sent if the whistleblower has specified a contact option in the report or - if the report was made anonymously via the electronic whistleblowing system - has set up a mailbox to receive messages.

5.3. Examination of possible misconduct

The Reporting Office examines the existence of an initial suspicion, if necessary, in cooperation with the relevant department.

If the information received does not give rise to an initial suspicion, the Reporting Office will attempt to contact the whistleblower to obtain further information or documents that could possibly lead to an initial suspicion.

If no initial suspicion is established even after the enquiry or the facts do not fall under a valid reporting category, the whistleblowers will be informed accordingly, provided there is a possibility of contact.

If there is an initial suspicion of misconduct, a thorough investigation will be carried out.

5.4. Personal meeting

If whistleblowers wish to meet in person, the Reporting Office or the responsible department is obliged to facilitate this within a reasonable period of time.

5.5. Conducting the investigation

In the event of an initial suspicion of misconduct, the Compliance Department will carry out an independent investigation or, if the investigation cannot be carried out independently, will commission a suitable, independent investigative body.

The aim of the investigation is to clarify the full facts of the case, identify those responsible and involved, determine the time of the incident, and ascertain the damage caused to HÜBNER and/or those affected.

An investigation can be closed in the following cases:

- If the perpetrator(s) could not be identified.
- If the initial suspicion has been completely refuted during the investigation.
- If the initial suspicion could neither be refuted nor substantiated in the course of the investigation, although all legally permissible investigative measures were applied.
- If the misconduct could be proven beyond doubt.

Finally, a written report is prepared containing recommendations for internal measures (e.g., process improvements, sanctions against employees) or external measures (e.g., reporting the facts to government authorities, claiming damages, measures relating to human rights or environmental violations in the supply chain).

5.6. Information to whistleblowers

Interim report:

Within three months of the submission of the report, the Reporting Office provides feedback to the whistleblower. This feedback contains information about planned and already taken measures.

Communication after completion of the investigation:

If an investigation has been carried out based on the report, whistleblowers will receive a notification of the results once the investigation has been completed.

Restriction of notifications:

HÜBNER will only provide feedback to the whistleblower to the extent that this does not impair internal inquiries or investigations and the rights of the persons mentioned in the report are not violated.

6. Protection of whistleblowers and victims

6.1. Anonymity

Whistleblowers are not obliged to disclose their identity when submitting a report. The electronic whistleblowing system is recommended for the submission of anonymous reports, as it offers the possibility of two-way communication.

6.2. Confidentiality

The confidentiality of the identity of the whistleblower has the highest priority. This principle also applies to reports that are not submitted anonymously. HÜBNER treats the identity of whistleblowers and all circumstances that could lead to their identity being inferred as confidential.

In particular, all HÜBNER reporting channels are designed in such a way that only those persons have access to the reports who are responsible for receiving, processing, and implementing follow-up measures or who support them. Information about whistleblowers and the reported facts will only be disclosed in the context of investigations and for the implementation of necessary follow-up or remedial measures, insofar as this is absolutely necessary.

Should HÜBNER be obliged by law to disclose the identity of the whistleblower to third parties, in particular law enforcement authorities, confidentiality may no longer be maintained under certain circumstances. In such cases, HÜBNER will carefully examine the disclosure of the identity and maintain confidentiality as far as possible.

6.3. Prohibition of discrimination and protection of whistleblowers

At HÜBNER, it is strictly forbidden to discriminate against whistleblowers in response to the submission of a report or to threaten them with discrimination.

6.4. Exclusion of the responsibility of whistleblowers

HÜBNER will not hold whistleblowers legally responsible for obtaining or accessing information that they have reported or disclosed. Excluded from this are cases in which whistleblowers have committed criminal offenses to gain possession of the reported information.

6.5. No protection in the event of deliberate or grossly negligent false reports

Whistleblowers who knowingly or through gross negligence submit false reports do not receive any protection.

6.6. Protection and rights of data subjects during investigations

The following principles are observed in every investigation to protect the rights of the persons concerned:

- Personal rights are respected.
- Sensitive, personal data is respected.
- All investigative measures are subject to the principle of proportionality
- The persons affected by an investigation are always treated fairly and respectfully.
- The Reporting Office always conducts its investigations impartially.
- The investigative measures are carried out objectively, openly, factually, promptly, efficiently, and effectively.

7. External reporting offices

It is strongly recommended to contact the internal reporting offices first for prompt and efficient clarification of the facts. Nevertheless, whistleblowers also have the option of consulting external reporting offices at any time. In the Federal Republic of Germany, external reporting offices have been set up for this purpose in the following authorities:

- **Federal Office of Justice**
- **Federal Cartel Office**
- **Federal Financial Supervisory Authority**