

## **Boll & Kirch Compliance Program Group Guideline on the Whistleblowing System**

Our core values make Boll & Kirch and its subsidiaries a special place where we enjoy our work and where we work together. Our values and principles inspire and motivate us and are the basis for excellent teamwork.

All organizations and enterprises face the risk of something failing or abusing or misconduct. We take such concerns seriously. Our Code of Conduct is important to promote the right behaviours that are in line with our values and provide a common framework for how we should all behave and do the right thing. We should ensure that we conduct all our activities with honesty, integrity and according to the highest ethical and legal standards. If we encounter a situation that is incompatible with this code of conduct, we should address it and ask for help in case of doubt or dilemma.

Persons intending to report information about a breach can choose whether they use company internal or external reporting channels. External reporting channels are, for example, reporting channels set up by the federal government. An internal reporting channels is, for example, the whistleblower portal set up by Boll & Kirch.

The submission of a report via these channels is never mandatory and always voluntary. All our employees and business partners are protected by whistleblowing laws, provided that they express their concerns in the right way, make the report to the best of their knowledge and belief, and believe that the disclosure is in the public interest and misconduct has occurred.

### **1. Scope**

Upon publication, this Group Policy becomes binding for every employee of the Bollfilter Group.

In addition to complying with any local legal regulations related to this issue, the principles of this policy constitute a constant framework for all decisions.

### **2. Goals**

Boll & Kirch has issued this policy to ensure that we

- Create a culture where colleagues are encouraged and feel safe to report serious compliance and ethical concerns
- convey the seriousness and importance we attach to exposing and correcting wrongdoing
- comply with all whistleblowing laws in the countries in which we operate
- Create an environment where colleagues feel safe when raising concerns

internally

### 3. Procedure

#### **Why should I submit a report?**

Compliance with legal and internal company rules is essential for the success of Boll & Kirch. Every report of infringement and violation helps to uncover risks for the Bollfilter Group and its image at an early stage, and thus makes an important contribution to the sustainable success of our group of companies.

You may be aware of harmful behavior or risks that put the company at risk. In order to investigate reports of violations fairly and appropriately, we offer you the whistleblower portal, a platform for submitting reports secured by the latest technologies. By setting up a mailbox you can actively participate in the education.

In principle, each individual – regardless of the legal voluntariness of the submission of information – bears the responsibility to avert damage to our company.

However, we have deliberately decided that, until further notice, the submission of reports can only be personalized, i.e. by mentioning your name. This is intended to prevent denunciation and the deliberate submission of false or defamatory reports. This means that reports without or with apparently incorrect attribution of names will not be accepted and processed. However, you can be sure that your report will be processed within the framework of the GDPR and strictly confidential by the responsible compliance officer, and that you will not have to expect reprisals in any way within the meaning of the whistleblower legislation.

The channel incidents can be reported is the whistleblower portal, which handling will be described below.

#### **What information can I submit in the whistleblower portal?**

You can provide information relating to possible serious compliance violations, such as corruption offence, competition violations, fraud and incorrect accounting. Information on general employment law issues is usually not processed. For this purpose, please contact the responsible departments in our company directly.

Please note that it is desirable that basically an attempt is made to address and clarify grievances – especially minor ones – internally. The whistleblower portal should only be the second alternative. Nevertheless, of course, every report – regardless of a previously attempted internal clarification – is treated equally.

The reporting person should only report cases where he or she has reasonable grounds to believe that the reported information about the breach was true at the time of the breach, and has reasonable grounds to suspect that an incident

relevant under this Directive has occurred. He should always refer to the guideline in his notifications.

Not in all cases it will be clear to the reporting person whether a particular act or behavior needs or should be reported in accordance with the principles of this guideline. The whistleblower should check this carefully before submitting a report. Nevertheless, it is preferable to report suspected cases in good faith instead of concealing them. In case of doubt, we recommend that you first coordinate the case with your local contact person or the person responsible for the policy (Director Compliance), without naming the suspect.

Any reference should be as specific as possible. The whistleblower should provide the recipient with as much detailed information as possible about the facts to be reported, so that he or she can correctly assess the matter. In this context, the background, the course of events and the reason for the report as well as names, dates, places and other information should be named. Where available, documents should be provided. Personal experiences, possible prejudices or subjective views should be identified as such.

In principle, the whistleblower is not obliged to carry out his own investigations; an exception may apply if he is expressly obliged to do so under an employment contract.

Further information on which topics can be reported in the whistleblower portal can be obtained during the reporting process.

### **How does the reporting process work, how do I set up a mailbox?**

Reports can only be submitted in German or English. You can select the language at the top right of the portal's home page. If you want to make a report, click on the button "Submit report" at the bottom of the homepage.

The reporting process then includes the following steps:

- First, you will be asked to determine the topic of your report by clicking on it. Then please go to the "Next" button below.
- Subsequently, you will be asked to select by clicking on which Bollfilter company the incident took place. If it is unexpectedly about an overarching topic, please select Boll & Kirch Filterbau GmbH. Then please go to the "Next" button below.
- You must then provide details about the incident. The mandatory items are marked with **red** asterisks. You can also send a maximum of 5 files up to a data volume of 10 MB to support your report.
- As already described above, in order to prevent denunciation, we have deliberately decided that reports can only be submitted personalized. However, your name will be treated confidentially and strictly in accordance

with the rules of the GDPR and the Whistleblower Directive. In concrete terms, this means that your name will only be known to the caseworkers. These are currently the Director Compliance and to support the Director HR.

- Before you can press the "Send report" button, you must – due to the legal provisions – confirm that you have taken notice of the data protection notice by clicking on it.
- We have now received the report.
- You will then be shown a log-in address and a password for the mailbox function for your report. Please save both by clicking on the button "Download access data" and saving the opening pdf document. Alternatively, you can scan the displayed QR code and save the menu that pops up on your mobile phone. Then you can also directly click on the "Register now" button to get to your mailbox.
- In your mailbox you will find the details of your report, as well as the message that we have received the report and will contact you within the statutory feedback obligations (at the latest after 3 months). You can also send us further messages via the mailbox.
- If you would like a personal meeting to discuss the incident, please let us know via the portal. We will then immediately offer you appointments in a protected environment.

*Attention: Suspecting another person can lead to serious consequences for them. The whistleblower portal must therefore be used responsibly. A whistleblower is required to disclose only information that he or she is convinced to be accurate. This whistleblower portal must not be used to deliberately provide false or defamatory information or information. We expressly point out that the identity of a reporting person, who intentionally or grossly negligently reports incorrect information about violations, is protected neither under this guideline nor under the Whistleblower Protection Act. In addition, such a person is obliged to compensate for the damage resulting from intentional or grossly negligent reporting of incorrect information.*

### **What is the further process after report submission?**

Upon receipt of the report, the information provided is evaluated and checked by the caseworker, a) whether it is valid, b) whether there is a report protected under the Whistleblower Protection Act and c) whether there is evidence to support or refute the information transmitted. In case of any inquiries the caseworker will contact the whistleblower via the mailbox described above with a request for further information. She or he will decide on the next steps and the scope of the investigation; and about any so-called follow-up actions, either

- a. internal investigations and contacts with affected persons and work units,
- b. refer the reporting person to another competent body(s);

- c. close the proceedings for lack of evidence or for other reasons;
- d. forward the case for further investigation to the body responsible for internal investigations within the company, which then carries out the internal investigation; or
- e. hand over the procedure to a competent authority.

We aim to complete investigations within 30 days. More complex investigations can take up to three months.

The law obliges us to inform an accused person after 30 days at the latest about the receipt of the report, the contents of the accusation and possible investigations. However, you can be 100% sure that this will be done without mentioning your name.

#### **4. Questions, suggestions and contact persons**

For questions and suggestions relating to this Guideline and its observation the employee's superior and the Compliance Director of Boll & Kirch, are available. In case of doubt it is essential that the correct procedure is agreed with one of these two persons.

Kerpen, January 2023



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Managing Director



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Director Compliance