

Publicly accessible RULES OF PROCEDURE of
Bardusch Beteiligungen GmbH & Co. KG and Bardusch GmbH & Co. KG
for Information According to Section 8 of the German Supply Chain Due
Diligence Act (LkSG)

1. Preamble

Bardusch Beteiligungen GmbH & Co. KG in its capacity as obligated parent company of Bardusch Group and Bardusch GmbH & Co. KG (Bardusch Beteiligungen GmbH & Co. KG, Bardusch GmbH & Co. KG and all of its subsidiaries hereinafter also referred to as “**Bardusch Group**”) have set up a reporting procedure for each of them in the form of an internal Reporting Office to receive information on human-rights and environmental risks in the supply chain and violations of human-rights and environmental obligations. These Reporting Offices have been outsourced to the law firm Heuking (“**outsourced internal Reporting Offices**”). The purpose of this outsourced internal Reporting Offices is to report risks and violations of obligations as a result of the economic actions of Bardusch Group in its own business area or as a result of the actions of a direct supplier of Bardusch Group.

The outsourced internal Reporting Offices are part of the Bardusch Group compliance management system. They help to disclose human-rights and environmental risks and violations in the supply chain of Bardusch Group at an early stage (early warning system) and are intended to protect affected persons from damage and disadvantages due to the violation of human-rights and environmental obligations and the related risks (access to appropriate remedy). Human-rights or environmental issues can not only cause lasting harm to those affected, but can also trigger a punishing liability for the Bardusch Group and the responsible Bardusch Group employees. The outsourced internal Reporting Offices aim to prevent these dangers.

The Bardusch Group assures responsible and careful handling of all incoming information, guarantees confidential, neutral and objective treatment and careful examination of any necessary measures. Whistleblower reports shall identify human-rights and environmental risks and related violations in our companies and supply chains, to optimize internal processes and strengthen the trust of employees, customers and suppliers in the companies of Bardusch Group and its manufacturing and procurement processes.

The reporting systems protect the whistleblowers, in particular, but also the persons concerned from disadvantages they could experience due to whistleblower reports. The Bardusch Group attaches the utmost importance to treating all whistleblower reports confidentially.

The Bardusch Group reporting systems therefore comply with the legal requirements of the German Supply Chain Due Diligence Act, the German Whistleblower Protection Act (Hinweisgeberschutzgesetz, HinSchG) and other applicable regulations and laws (such as the General Data Protection Regulation).

These publicly accessible rules of procedure explain who can report which facts, how reporting is carried out in detail, which procedural steps are provided for and what happens and must be observed following a whistleblower report.

2. Whistleblowers

Information can be reported by all persons who have become aware of human-rights and environmental risks or violations of human-rights or environmental obligations in connection with the activities of Bardusch Group (hereinafter: “**whistleblowers**”).

They include, in particular, **persons affected** by human-rights and environmental risks or persons affected and damaged by violations of human-rights or environmental obligations, such as employees of the Bardusch Group (workers, those employed for vocational training, temporary workers, and individuals who are to be considered similar to employees due to their financial non-independence).

In addition, whistleblower reports can be made by **third parties** who have some kind of relationship or contact with the Bardusch Group and observe a violation or misconduct there, such as fee-based staff, freelancers, employees and workers of (sub-)contractors, suppliers, business partners and customers. All business partners of the Bardusch Group are urged to inform their employees and workers, as potentially affected parties, about the reporting systems.

The Reporting Offices are also open to external persons who are not directly affected and who do not (yet) have any relationship (or no longer have any relationship) to the Bardusch Group or its direct and indirect suppliers for the aforementioned purposes.

3. Content of whistleblower reports

All facts that fall within the **scope of the German Supply Chain Due Diligence Act** and that, by being disclosed through whistleblowing, serve to recognize human-rights and environmental risks and to clarify, minimize and end violations of human-rights or environmental obligations, can and should be reported.

Note:

Human-rights risks are conditions in which, due to actual circumstances, there is a reasonable probability that a violation of one of the following prohibitions may occur:

- Prohibition of child labour, forced labour, slavery,
- Prohibition of disregard for labour protection and freedom of association,
- Prohibition of discrimination,
- Prohibition of withholding a fair wage,
- Of causing harmful soil contamination, water pollution, air pollution, harmful noise emission or excessive water consumption,
- Prohibition of unlawful eviction and prohibition of unlawful deprivation of land, forests and waters, the use of which secures a person's livelihood,
- Prohibition of the hiring or use of private or public security guards if the use of the security guards violates, infringes or interferes with any legal prohibitions due to lack of instruction or control by the Company; or
- Prohibition of an act or omission in breach of duty that is not included herein and that is directly capable of impairing a protected legal position in a particularly serious manner and the unlawfulness of which is evident upon a reasonable assessment of all the circumstances under consideration.

A **violation of a human rights-related obligation** is a breach of one of the aforementioned prohibitions.

Environmental risks are conditions in which, due to actual circumstances, there is a reasonable probability that a violation of one of the following prohibitions may occur:

- Prohibition of the manufacture of mercury-added products, the use of mercury and mercury compounds in manufacturing processes and the treatment of mercury waste contrary to the provisions of the relevant conventions,
- Prohibition of the production and use of chemicals contrary to the provision of the relevant conventions,
- Prohibition of non-environmentally sound handling, collection, storage and disposal of waste in accordance with the regulations of the relevant conventions,
- Prohibition of export and import of hazardous waste and other waste as defined in the relevant conventions and European regulations.

A **violation of an environmental obligation** is a breach of one of the aforementioned prohibitions.

All whistleblower reports that promote the resolution of disputes and the settlement of claims of affected parties are also covered by the scope of application mentioned above.

Whistleblowing of a mere **suspicion** of a risk or a violation is permitted if the whistleblower has reasonable grounds to believe that the information reported is accurate and that such information constitutes a reportable matter.

It is **not required** for the whistleblower to have full **knowledge or evidence** of their suspicion in order to make a whistleblower report. A justified assumption in itself, i.e. sufficient factual indications that a corresponding violation has been or will be committed or that a corresponding risk has materialized or will materialize.

Whistleblowers who are unsure whether their whistleblower report is covered by the provisions of the German Supply Chain Due Diligence Act can obtain information on this at any time from the respective Reporting Office.

4. How to get in contact

Whistleblowers have the possibility to submit whistleblower reports in the following ways:

a) Reporting Offices

The Bardusch Group has assigned the tasks of outsourced internal Reporting Offices to the law firm Heuking.

Whistleblowers can reach the internal Reporting Offices by phone under the following contact details during regular business hours (Monday to Friday, 9am – 6pm).

Letters and emails can also be sent outside these hours, but will only be processed during regular business hours.

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The reported information will be recorded and processed by experienced lawyers at Heuking and then forwarded in a legally compliant manner to the competent office of the Bardusch Group.

The reporting of complaints is generally free of charge for the whistleblower. As far as possible, the costs for a telephone or postal report will be reimbursed on presentation of proof. In the case of anonymous reports, this may not be possible; therefore Bardusch Group recommends submitting anonymous reports via a generally free reporting channel such as the electronic reporting form or an email.

b) Reporting channels

The whistleblower report can be submitted to the Reporting Offices under the contact details and hours given above

- electronically, using the web form on the website [WhistleFox \(heuking.de\)](https://www.heuking.de/WhistleFox) for Bardusch Beteiligungen GmbH & Co. KG and for Bardusch GmbH & Co. KG,
 - by telephone,
 - by email,
 - by post,
- or in person.

c) Communication and dispute resolution

The internal Reporting Offices outsourced to Heuking are available to the whistleblower through the reporting channels for follow-up questions and a discussion of the facts reported with experienced lawyers. The whistleblower will be expressly informed of this offer also in the confirmation email.

If the whistleblower has indicated contact details and has agreed to be contacted, follow-up questions and consultation can be initiated on both sides with regard to the reported facts, the processing status of the whistleblower report and for the purpose of dispute resolution.

5. Confidentiality

The confidential treatment of all information and data provided to the Reporting Offices is ensured at all times and at every step of the process.

This applies in particular to the identity and personal data of the whistleblower and the person(s) affected by the report.

Only individual, previously defined, authorized persons who are obliged to confidentiality have access to incoming whistleblower reports and information on the processing of whistleblower reports or follow-up actions. They are usually the responsible persons of the (outsourced) internal Reporting Offices at Heuking and the Complaints Management of Bardusch Group.

The reported data are treated confidentially, they are not actively disclosed to third parties and are protected from access by unauthorized persons.

The lawyers at Heuking are obligated to professional confidentiality while recording, processing and forwarding the information based on their professional confidentiality agreement. The responsible persons of Bardusch Group are bound to confidentiality on an individual basis either by corresponding agreements in the employment contract or by means of supplementary agreements. In training sessions, they were instructed how to maintain confidentiality.

If the whistleblower report does not concern Bardusch Beteiligungen GmbH & Co. KG or Bardusch GmbH & Co. KG but another company of the Bardusch Group or another organizational unit, the receiving party of the report may pass on the content of the whistleblower report and the results of the further clarification of the facts to the company or organizational unit concerned for further processing of the whistleblower report.

In the course of the clarification measures and in the assertion, exercise or defence of legal claims, the Bardusch Group may also make use of the support of professionals who are bound to secrecy, such as law firms or auditing companies. In addition, (technical) service providers may be involved in the clarification and processing of the reported facts; said parties act for Bardusch Group as processors bound by instructions on the basis of corresponding agreements. They may also become aware of the contents of the whistleblower report, but are obliged to handle the data concerned confidentially.

In exceptional situations, information on the identity of the whistleblower or other circumstances that may point to the identity of the whistleblower may have to be forwarded to authorities, courts or third parties despite maintaining confidentiality.

This is the case if the disclosure of this information to the listed bodies and individuals is obligatory for Bardusch Group, for example in the context of an official investigation (such as a preliminary investigation) or if this is necessary for the assertion, exercise or defence of legal claims. Furthermore, under certain conditions, the information reported must also be disclosed by the Bardusch Group to any other person mentioned in the whistleblower report.

In such cases of disclosure of the reported information by the Bardusch Group, the whistleblower – insofar as their identity and/or contact details are known to the Bardusch Group

– shall be informed in writing of the disclosure and the reasons for it by the Complaints Management of Bardusch Group before the disclosure is made to third parties. This notification shall only be omitted if an authority or court notifies the respective Reporting Office that such disclosure would jeopardize its investigations or court proceedings.

Whistleblowers can also make their reports anonymously.

6. Acting impartially

All persons familiar with the whistleblower report or with the clarification of the facts shall act impartially when processing the whistleblower report. In particular, they act independently and without being influenced by the Bardusch Group and are not bound by instructions (from the Bardusch Group) regarding their activities in connection with the respective Reporting Office. They are bound to confidentiality on an individual basis either by corresponding agreements in the employment contract or by means of supplementary agreements. In training sessions, they were instructed how to maintain impartiality.

7. Whistleblower processing and follow-up actions

After the whistleblower report is received by the respective Reporting Office, it is recorded and further processed. If appropriate, follow-up actions (preventive and remedial measures) are initiated following examination of the whistleblower report.

The procedure after receipt of a whistleblower report by the respective Reporting Office usually includes the following steps:

a) Acknowledgement of receipt and review of the record filed

The whistleblower will promptly receive an **acknowledgement of receipt** from the respective Reporting Office, no later than **seven days after receipt** of their whistleblower report by the respective Reporting Office, if they have included contact details for follow-up questions in their whistleblower report. The acknowledgement of receipt shall include, among other things, the personal data entered by the whistleblower and a statement of the facts reported.

If the contents of a (oral) whistleblower report have been recorded by the Reporting Office, and if the whistleblower included contact details for follow-up questions in their whistleblower report, the Reporting Office will also give them the **opportunity to review the record, correct** it as required and **confirm** it with their signature or in electronic form.

If the whistleblower does not include any contact details in the whistleblower report, neither confirmation of receipt nor review of the record can take place.

b) Filtering and control

After receiving the whistleblower report, the respective Reporting Office first examines the facts reported on the basis of the information provided to determine their validity and credibility, as well as their relevance for the Bardusch Group.

Further processing of information received that is credible and valid (forwarding of the facts to the responsible office in the company, clarification of the facts, implementation of follow-up actions) will only take place if this is **provided for by law and/or legally permissible**. In order to check this, the facts reported are first examined with regard to the applicability of the legal reporting option under the German Supply Chain Due Diligence Act and classified according to the type of risks and violations reported.

Inconclusive, incomprehensible, unsubstantiated or implausible whistleblower reports are not processed further by the outsourced internal Reporting Office (so-called baseless whistleblower reports). This also applies to baseless whistleblower reports that have no connection whatsoever to human-rights and environmental risks or with the clarification, minimization and end of violations of human-rights or environmental obligations. In such cases, only an anonymized report without personal data will be drafted and filed. It will state that such information has been received, together with the reasons why the personal data will not be processed and the report will not be processed further. The whistleblower will be **informed** by the Reporting Office – insofar as they have included contact details in their whistleblower report – about the decision not to further process their report. If the whistleblower does not include any contact details in the report, this information cannot be provided. For clarification: reports of rule violations or other misconduct do not constitute a baseless whistleblower report as described above and are therefore excluded from this provision.

If the whistleblower has included contact details and has agreed to be contacted, follow-up questions and consultation can be initiated by both parties with regard to the reported facts and the processing status of the report. Contact between whistleblowers and the Reporting Office enables further processing of the report in case of initially “inadequate” reports. If a report cannot be further examined for legal reasons on the basis of the information available to the Reporting Office, additional information can be obtained before it is deleted. The whistleblower can either contact the Reporting Office again on the basis of the relevant information and provide the missing information required for further examination, or the Reporting Office can contact the whistleblower and request further information or documents.

c) Report

Following the procedure described above and after a legal review, the respective outsourced internal Reporting Office prepares a report on the whistleblower report – anonymized if necessary (see above) – with all the relevant information on the whistleblower report that is permissible under data protection law.

In the next step, this report is then forwarded to the Complaints Management of Bardusch Group.

From this point on, the Complaints Management of Bardusch Group is responsible for the further legally compliant and confidential processing of the whistleblower report. The further processing of the whistleblower report and all further actions concerning the whistleblower report shall be carried out in compliance with the confidentiality requirement for each person and body handling a whistleblower report.

Insofar as the whistleblower report or individual pieces of information from it are to be forwarded to other persons or departments within the company or also to third parties (for example for the implementation of follow-up actions), the legality and permissibility of such a disclosure of information must be legally examined in advance; confidential treatment by the responsible department within the company must also be ensured in advance. In particular, the persons who are allowed to gain knowledge of these data and the steps of the intended data processing must be defined in advance. All persons addressed shall be expressly informed of the confidentiality requirement and shall undertake to observe it.

d) Follow-up actions

After receipt of the whistleblower report, the responsible office in the company examines the facts reported in terms of their validity and credibility and of the possibility of further data processing on the basis of the information provided and of the information available.

If there is reasonable suspicion, the Bardusch Group, represented by its management, is obliged – in compliance with the legal regulations – to initiate actions to clarify the facts reported and to follow-up on them. The Complaints Management of Bardusch Group decides (if necessary in consultation with the outsourced internal Reporting Office) on the implementation of said actions.

Follow-up actions can include:

- (Further) contact with the whistleblower
- Conducting internal investigations in the own business unit or at the suppliers concerned or their relevant organizational unit; as required, this may be carried out by a commissioned body (such as a law firm)
- Contacting affected persons and work units
- Referral of the whistleblower to another (competent) body
- Conclusion of the procedure
- Submission of the procedure to a responsible office of the company, the relevant organizational unit or the competent authority for the purpose of initiating preventive or remedial measures.

These and other follow-up actions can also be carried out by the law firm Heuking, which has been assigned performance of the tasks of the respective internal Reporting Office on behalf of the company.

e) Discussion of the facts and offer of dispute resolution

The aim of the Bardusch Group whistleblower systems is, among other things, to uncover and minimize or end human-rights or environmental risks or violations of human-rights or

environmental obligations within the meaning of the German Supply Chain Due Diligence Act.

Against this background, the Bardusch Group can also offer the whistleblower a dispute resolution procedure following examination of the facts between the respective outsourced internal Reporting Office and the whistleblower.

f) Final feedback by the Reporting Office

If the whistleblower has provided contact details to the respective reporting office, it will receive feedback no later than three months after confirmation of receipt of the whistleblower report as to what follow-up actions are planned or have been implemented with regard to their report and the reasons for this decision.

If the whistleblower does not include any contact details in the whistleblower report, this information cannot be provided.

g) Data protection

Use of the reporting offices is voluntary.

The processing of personal data shall be carried out in particular with regard to the personal data of the whistleblower and the persons affected by the whistleblower report in compliance with the data protection provisions of the General Data Protection Regulation and the German Federal Data Protection Act (Bundesdatenschutzgesetz, BDSG).

For the data processing of whistleblower reports within the Bardusch Group, the data protection notices <https://www.bardusch.com/int/en/privacy.html> apply

The [28445_220831_HKLW_WF_Datenschutzinformationen_MarkUp_Gesamt_de-EN \(heuking.de\)](#) provided applies to data processing carried out by Heuking.

8. Review

The effectiveness of the reporting procedures shall be reviewed by the Bardusch Group at least once a year and when the situation calls for it.

Such a review takes place if the Bardusch Group must expect a significantly changed or significantly expanded human-rights or environmental risk situation in its own business area or for the direct supplier, for example through the introduction of new products and projects or the establishment of a new business area of the Bardusch Group.

If necessary, the review is repeated immediately, and the corresponding measures are updated without delay.

9. Protection against retaliation

Whistleblowers who report a suspicion about a reportable matter will be protected. They may not – and will not – suffer retaliation for whistleblowing. Retaliation or a reprisal because of providing this type of information is prohibited by law and may result in both civil liability (damages) and responsibility under administrative law for the responsible persons or the Bardusch Group.

Whistleblowers therefore need not fear any adverse consequences under criminal, civil or labour law. In particular, whistleblowers are not at risk of suffering any adverse consequences in relation to their employment position or their professional advancement within the Bardusch Group. This shall also apply if a report should subsequently prove to be unjustified. Similarly, the Bardusch Group will in no way tolerate any retaliation or disadvantage suffered by whistleblowers as a result of using the respective whistleblower system.

However, this does not apply to whistleblowers who report untrue information either knowingly and intentionally or through gross negligence. In this case, the Bardusch Group reserves the right to take civil, labour and criminal action to the extent permitted by law.

10. Follow-up questions & contact

For follow-up questions, all persons affected by these Rules of Procedure can make use of the following contact options:

outsourced internal report offices of the Bardusch Group

Dr. André-M. Szesny, LL.M.

Rechtsanwalt

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