

# Compliance Reports Rules of Procedure



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# Rules of Procedure for the reporting of compliance violations and processing of compliance reports at HOERBIGER

This procedure describes the principles for the submission, review and investigation of reports received via the official reporting channel. If you have additional questions, do not hesitate to contact Corporate Compliance: [compliance@hoerbiger.com](mailto:compliance@hoerbiger.com)

## 1. Which concerns or violations can be reported?

The following concerns or violations can and should be reported:

- Potential violations of any national or international applicable national or international laws, directives, regulations or treaties (“**laws**”)
- Potential violations of the HOERBIGER Code of Conduct or internal rules and procedures of the HOERBIGER Group (“**rules**”)

Included in the definition laws and rules are also potential violations committed by HOERBIGER’s business partners. This includes also risks to or actual violations of Human Rights and/or environmental regulations by HOERBIGER customers, distributors, agents, suppliers or sub-suppliers.

## 2. Who can use HOERBIGER reporting channel?

The reporting channel is accessible to everyone. Any current or former employee, volunteers, trainees, or applicants of the HOERBIGER group can use HOERBIGER reporting channels to report possible compliance concerns or violations of laws and rules.

Third party persons can also report a potential violation of laws and rules via the same HOERBIGER reporting channels.

## 3. What is the reporting channel available at HOERBIGER?

**HOERBIGER Integrity Line:** <https://hoerbiger.integrityline.org>

HOERBIGER Integrity Line is a confidential and secure electronic reporting platform. It is available 24/7 via a browser in several languages. It is possible to file complaints and communicate anonymously.

It is also possible to request an appointment for a meeting with a Corporate Compliance Officer through the Integrity Line.

## 4. Compliance Officers Independence and freedom from instructions

Compliance Officers at HOERBIGER handling and investigating complaints of potential violations of laws and/or rules are impartial, and especially independent and not subject to instructions related to these complaint cases.

## 5. What to consider before reporting compliance concerns or violations?

Reports shall be made in good faith. Please provide detailed and concrete information in the report. It will help us assessing and investigating the situation in the best possible way.

## 6. Is it also possible to submit an anonymous report? Are those reports accepted?

Yes, you can submit an anonymous report. Corporate Compliance accepts anonymous reports and reviews them as thoroughly as any other report.

The HOERBIGER Integrity Line offers the possibility to send reports without providing a name or other personal information. The System also allows anonymous communication with Corporate Compliance.

## 7. Is the HOERBIGER Integrity Line secure?

Yes. HOERBIGER Integrity Line is an independent, secure and confidential reporting system. The online platform is provided by the service provider EQS (<https://eqs.com>). The system is certified according to the ISO 27001 standards on information security (<https://www.eqs.com/security/>).

## 8. Does the processing of reports comply with data privacy regulations?

Yes. The reporting channel is reviewed by HOERBIGER Data Protection Officer. We observe the legal storage periods and other obligations for the processing of reports and related personal data. Every year the Data Protection Officer reviews the timely deletion of reports and related personal data. If you want to know more about the use of your personal data, please consult the Data Privacy Notice available in HOERBIGER Integrity Line: <https://hoerbiger.integrityline.org>

HOERBIGER operates the Integrity Line in compliance with the EU General Data Protection Regulation (GDPR). Only authorized personnel have access to the system and individual reports. Neither the system provider EQS nor HOERBIGER IT personnel have access to the information sent or exchanged within the Integrity Line system.

## 9. What happens upon receipt of complaint?

Submitted Compliance reports are reviewed by a Corporate Compliance officer. The compliance officer will

- confirm to you the receipt of the report;
- determine whether the matter reported is in the scope of the policy "*Reporting Compliance Concerns*";
- if so, assess the case; and
- ask for additional information, if necessary.

## 10. What are possible outcomes of the assessment?

Stop: If the information provided is lacking facts and/or is seriously unreasonable the compliance officer may close the case.

Transfer to other department(s): In case the complaint does not fall within the scope of the policy "*Reporting Compliance Concerns*" the whistleblower will be informed accordingly. With his or her consent the report will be transferred to the relevant department for further handling (e.g., People & Culture, Audit). If the reported misconduct involves a supplier, we may involve the relevant specialist department (e.g., Purchasing).

Investigation: If a formal investigation is required, the case will be referred to Corporate Audit. The whistleblower will be informed accordingly.

Action: If a violation of laws or HOERBIGER policies is determined, action will be initiated to stop such conduct, remediate harmful impacts, and to prevent future violations of this kind.

### **11. How will a report be investigated?**

Corporate Audit leads the investigation for compliance complaints. If necessary external consultants (e.g., lawyers, human resource specialists, forensic & technical experts, translators) are retained to support an investigation.

Throughout an investigation the legal rights and protections of the whistleblower, witnesses and accused persons are observed.

Investigations may take several weeks or months, depending on the circumstances of a case.

### **12. What may be the outcome of an investigation?**

Closure: If the investigation outcome is that there is no proof of a violation of laws and/or regulations the case is closed.

Action: If the investigation outcome is that there is proof of a violation of laws and/or regulations, the matter will be referred to company management to stop such conduct, remediate harmful impacts, and to prevent future violations of this kind.

### **13. Will the whistleblower be informed about the status and outcome of the case?**

Yes, the whistleblower will be informed on the status of the case as well as on the outcome of a case. However, the extent of this information may be limited for reasons of confidentiality, data protection and the legal rights of the involved parties.

### **14. How does HOERBIGER ensure confidentiality of all persons involved?**

The identity of the whistleblower, of the persons mentioned in the report (including the accused person) and all questions and concerns raised are treated confidential.

Information will only be shared with a limited number of people on a strict need-to-know basis.

If you have reported a potential violation or concern of laws and/or rules, if you participate in or learn about an investigation, you shall keep this confidential. You also shall keep confidential the identities of any of the persons involved. This is necessary to protect the legal rights of the whistleblower, the accused person and other persons involved in the investigation.

### **15. In which instances may the identity of the whistleblower be disclosed?**

The whistleblower's identity may only be disclosed with the person's consent, or if allowed or required by law, a court or authority decision or request.

## 16. How will whistleblowers be protected?

HOERBIGER prohibits any form of retaliation against (a) persons who speak up in good faith and (b) any person, who assists in a compliance investigation.

Retaliation against a person, who spoke up is a breach of our internal rules and of many applicable laws. This may lead to disciplinary or legal actions against anyone involved in such retaliation.

If you notice or experience any retaliation, you can report this to Corporate Compliance.

Only persons, who submit reports in bad faith (e.g., intentionally making false accusations) may be subject to disciplinary measures. They may also be liable under the laws of the relevant jurisdictions.

## 17. External reporting channels

We encourage you to speak up via the internal channel available within HOERBIGER.

In some countries, the law foresees specific external channels where you could report defined compliance violations you came across during your work at or with HOERBIGER or HOERBIGER suppliers. For EU member states, they are listed for your information in our Internet: <https://www.hoerbiger.com/en/company/corporate-governance/report-compliance-incident.html>. For other countries please refer to the internet sites of relevant government offices.

## 18. Other relevant Policies and Laws

This document is complementary to the **HOERBIGER “Reporting Compliance Violations and Concerns” Policy** and has the same scope of application. It takes into consideration the legal requirements of the EU Directive 2019/1937 on whistleblower protection, the national laws implementing the Directive and the German Act on Due Diligence in the Supply Chain (LkSG).

Rules of Procedure

## Compliance Reports

### Document management

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### Distribution list

This document is accessible to and binding for all employees of the HOERBIGER Group via on the Intranet under Support Function/Compliance. It is also available to all third parties via the HOERBIGER global website under Corporate Governance / Reporting Compliance Incident. A printout is only valid on the respective print date.

### Other applicable documents and files

n/a

### Storage

This document and the other associated files will be electronically archived in the HOERBIGER contract database. Invalid versions will be archived after the expiration of their validity for 30 years. Associated files will be archived for 30 years.

### Updating

Corporate Compliance is responsible for updating.

These Rules, including Appendices, shall take effect upon their adoption by the Executive Board. Any amendment to or cancellation of these Rules must be initiated and/or approved by Corporate Compliance and must be authorized by the Executive Board.

Maelle Grimaud Compliance Legal Manager HOERBIGER Holding AG	Dr. Robert Seeliger Head of Corporate Audit & Compliance HOERBIGER Holding AG	Dr. Michael Stelzel, M.A., CSE Head of Compliance HOERBIGER Holding AG	Dr. Thorsten Kahlert CEO HOERBIGER Holding AG
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Amendments to the Rules

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