

Rules of procedure for the Emons whistleblower system

Preliminary remark

Emons is expressly committed to respecting and safeguarding human rights and is aware of its social and environmental responsibility. We want to face up to this responsibility along our entire supply chain and give top priority to fulfilling our human rights and environmental due diligence obligations. Acting in compliance with the law and with integrity are a matter of course for us and represent an essential component of the sustainable success of our company.

In the event that a compliance violation occurs despite the measures taken, or if risks arise from this, we have created a reporting channel that allows you to report potential or specific compliance violations or risks.

These Rules of Procedure set out the procedure for processing notifications.

Who can report complaints?

The complaints procedure is available to all internal and external persons who are potentially affected by human rights or environmental violations in their own business area or within Emons' supply chain or who have knowledge of such violations. This includes in particular all Emons employees, business and sales partners, customers and service providers as well as employees of direct and indirect suppliers and external stakeholders.

What kind of information and complaints can be reported via the complaints procedure?

The complaints procedure can be used to report all complaints and indications of existing or potential violations of laws and regulations, including human rights or environmental risks or violations affecting Emons' own business, its direct or indirect suppliers and the entire Emons supply chain.

Furthermore, the whistleblower system can be used to report any misconduct, unethical behavior or violations of internal guidelines.

The report of a tip-off must be based on verifiable information on the basis of which the person making the tip-off has come to the conclusion that the reported facts are true.

Please note that the whistleblower system is not intended for reporting customer complaints relating to product or service quality.

What channels can be used to submit information and complaints?

An electronic whistleblower system has been set up to receive reports and complaints, which can be accessed free of charge and around the clock. If you would like to submit a report or complaint regarding our company, please use the following link:

<https://emons.whistleport.de/>

For data protection reasons (cookies) and to make it more difficult to track the user, the link is not clickable. Please copy the URL into the address line of your browser.

The tip-off can be made either by name or anonymously. This decision is made by the person providing the information. The anonymity of the person providing the information is ensured by several technical mechanisms.

Regardless of the method chosen, all information received is treated with the utmost confidentiality and in compliance with data protection regulations.

How are whistleblowers protected?

Emons guarantees the protection of all whistleblowers. All whistleblowers are able to report information completely anonymously.

All incoming reports are documented in compliance with the confidentiality requirement. This means that the confidentiality of the identity of the whistleblower and third parties mentioned in the report is maintained. Without the express consent of the whistleblower, their identity will only be disclosed to authorized employees.

Any threat or exercise of discrimination, disadvantaging or even sanctioning of whistleblowers is incompatible with Emons' value system and will not be tolerated under any circumstances. If reprisals or retaliatory measures are taken against whistleblowers, this may result in measures under labor law, such as a warning or even ordinary or extraordinary termination of the employment relationship.

Information about the whistleblower will only be passed on if the whistleblower has expressly consented to this procedure or if external authorities that may need to be consulted have a legal right to do so.

How are incoming tips dealt with?

We take existing risks or violations along our entire supply chain very seriously. If anyone is aware of existing or imminent risks or violations, we ask them to report them to us immediately. This procedure enables us to take preventive and remedial measures at an early stage. All information received is treated in strict confidence, regardless of the communication channel chosen. Throughout the entire process, the identity of the person making the report and the other persons named in the report will remain confidential.

In the interests of maximum transparency, the exact procedure following receipt of a report via the complaints system is described below.

All incoming reports are processed by the central Legal & Compliance department. The reports are processed impartially, independently and free of conflicts of interest.

Once a report has been received, an independent plausibility check of the report is carried out and the whistleblower is informed of the outcome. The whistleblower receives confirmation within seven days that the report has been received. If the whistleblower so wishes and has made contact possible, the facts of the case will be discussed with the whistleblower. If the scope of application of these Rules of Procedure is not open, the report will be closed and the whistleblower will be informed of this decision.

If the scope of application of these rules of procedure is opened, all information relevant to the reported facts is first collected. The internal investigation strategy is determined on the basis of the information collected and the facts of the case are clarified. If necessary, the relevant specialist departments are involved in the investigation process.

The internal investigation is documented throughout and is carried out in compliance with the rights of all data subjects and the applicable data protection regulations. If existing or potential violations of laws or regulations are identified in the course of the investigation, all appropriate and necessary remedial measures are taken promptly and their implementation and effectiveness are monitored by the responsible department. Furthermore, a review is carried out to determine whether it is necessary to adapt existing preventive measures of compliance management. The whistleblower is informed of any follow-up measures taken within 90 days. The processing of incoming reports concludes with the preparation of a report. Statutory retention and deletion periods are observed.