

Complaints Procedure in the IABG Whistleblower System

1. Purpose and scope of application

Purpose

With these rules of procedure, IABG mbH (hereinafter referred to as "IABG") provides information on the applicability, principles and procedure of the complaints in accordance with Section 8 of the German Supply Chain Act (LkSG) in the IABG Whistleblower System. The aim of the IABG complaints procedure is to act as an **early warning system** to receive information about human rights or environmental risks within the meaning of Section 2 LkSG within IABG and at its suppliers. This gives IABG the opportunity to prevent the occurrence of human and environmental rights violations by taking preventive or remedial actions. It also enables **access to appropriate remedies** for affected persons if there is already a concrete suspicion of rights violations or damage.

These rules of procedure define the scope of the complaints procedure pursuant to the LkSG, the target group, the principles, the responsibilities, the procedure and the protection of the parties involved.

Area of application

In accordance with the LkSG, **complaints** and **information** on **human rights and environmental risks** or **breaches of duty** can be reported in accordance with Section 2 (2) and (3).

Complaints and notifications relate to risks or breaches of duty that have arisen as a result of IABG's business activities in its own business area or those of a direct or indirect supplier in the supply chain (in accordance with Section 8 LkSG).

In principle, the IABG Whistleblower System also serves to receive and process information on potential breaches of regulations or irregularities in accordance with the Whistleblower Protection Act (HinSchG).

2. Target group of the IABG Whistleblower System

The IABG Whistleblower System is accessible to everyone. Employees as well as individuals and organisations outside IABG can report complaints and information here.

We assume that the whistleblower will handle the IABG Whistleblower System responsibly and only pass on information that the whistleblower is convinced is correct to the best of his knowledge and belief. Knowingly false information will not be treated as a complaint within the meaning of these rules of procedure and may, in case of doubt, be punished with criminal or labour law measures.

3. Accessibility of the IABG Whistleblower System

The Whistleblower System can be accessed online: [IABG - Whistleblower System](#). This online platform is operated by an external provider, LegalTegrity GmbH, and is available 24 hours, 365 days a year. Reports can be submitted online in various languages or by telephone.

4. Persons responsible for notifications

All reports submitted are checked and processed by IABG confidential counsellors. The IABG confidential counsellors can prove that they have the necessary expertise to operate the IABG Whistleblower System. They have been appointed by the management, are independent of instructions in this task and are explicitly bound to confidentiality for this activity.

5. Confidentiality/ Anonymity

The IABG Whistleblower System is deliberately operated via an external online platform. This means that IABG does not have access to the IP address of the whistleblower (gn) in the Whistleblower System. Reports can be submitted here confidentially, but also anonymously if desired. Further communication with the whistleblower takes place exclusively via the external online platform. In this way, confidentiality and any desired anonymity can be guaranteed at all times during the further course of the complaints procedure.

6 Complaints procedure

a. Submission of a notice

After submitting the report, whistleblowers (gn) receive access data that serves as an access key to IABG's web-based Whistleblowing System. The access data does not allow any conclusions to be drawn about the whistleblower (gn) and thus also fulfils any desired anonymity. With the access data, whistleblowers can access the IABG whistleblowing system at any time and track the status and processing progress of their complaint and, if necessary, answer questions from the company and add further information.

b. Receipt of a notice

Once a report has been received in the IABG Whistleblower System, the receipt is documented in the web-based Whistleblower System and the whistleblower (gn) receives a confirmation of receipt within one week.

c. Clarification and examination of the facts

The IABG confidential counsellors first check whether sufficient information is available to clarify and further investigate the reported facts. If this is not the case, the IABG confidential counsellor will, if possible, contact the whistleblower (gn) via the web-based IABG Whistleblower System to request further information. The next step is to clarify the facts of the case, which generally takes place within three months. If, in the course of clarifying the facts, it is determined that there is a risk of a violation of human rights and/or environmental obligations or that a violation has already occurred, appropriate remedial measures will be initiated immediately.

d. Solution

The taking of any necessary preventive and remedial measures is supported by the IABG confidential counsellors and follow up on their implementation. This is done according to

the possibility of dialogue with the whistleblower (gn). If necessary, other internal stakeholders and experts are involved in the processing of the report or complaint while maintaining confidentiality or anonymity.

e. Conclusion

The whistleblower (gn) is informed of the solution and the conclusion of the procedure via the web-based IABG Whistleblower System. The report and the solution are documented and archived in the web-based IABG Whistleblower System in accordance with the statutory retention periods.

7. Effectiveness review

The effectiveness of the procedure is reviewed annually and on an ad hoc basis. If necessary, adjustments are made to the procedure or corrective measures taken.

8. Protection of the whistleblower (gn)

Under no circumstances should the whistleblower (gn) expect reprisals, discrimination or other disadvantages. Should intimidation, reprisals or other disadvantages occur as a result of the report, a report should be made in the IABG Whistleblower System, which will also be examined in accordance with the procedure described above and investigated further if necessary. The IABG also protects the rights of the accused person. The constitutional presumption of innocence applies until the opposite is proven.