

Whistleblowing Policy - European Regulation Compliance

1 Introduction

This Whistleblowing Policy is designed to ensure compliance with European regulations, particularly the EU Directive 2019/1937 on the protection of persons who report breaches of Union law (the "Directive"). The policy aims to create an open and transparent environment that encourages employees, contractors, suppliers, customers, and other stakeholders to report any suspected or actual breaches of national and international laws, regulations, or ethical standards without fear of retaliation.

2 Scope

This policy applies to all individuals and entities associated with KISTERS AG – Aachen, Germany and their subsidiaries referenced as KISTERS, including but not limited to employees, contractors, consultants, suppliers, customers, and any other business partners.

3 Definitions

- a) **Whistleblower:** Any person who reports a concern, complaint, or allegation about a suspected or actual breach of European laws, regulations, or ethical standards.
- b) **Protected Disclosures:** Reports made by whistleblowers in accordance with this policy, subject to the conditions outlined herein.
- c) **Breach:** Any violation of European laws, regulations, or ethical standards that may pose a significant risk to the public interest, such as fraud, corruption, environmental violations, safety issues, or any other corrupt, fraudulent, dangerous or illegal misconduct.

4 Reporting Mechanisms

- a) **Internal Reporting:** Whistleblowers are encouraged to report their concerns internally through designated channels, such as the dedicated whistleblowing hotline, or a secure online reporting platform (Jira Service Desk "Whistleblowing"). These channels will be managed by a designated Whistleblowing Officer or team to maintain confidentiality and impartiality. The internal reporting is available for KISTERS employees as mandated by the Directive, Art. 8.
- b) **External Reporting:** If the whistleblower believes that internal reporting is not appropriate or has not been acted upon, they have the right to report their concerns directly to the relevant competent authorities in accordance with the Directive.

5 Confidentiality

The identity of the whistleblower and the content of the disclosure will be treated with the utmost confidentiality to the extent permitted by law. Disclosure of the whistleblower's identity will only occur if required by law or with the explicit consent of the whistleblower.

6 Non-Retaliation

KISTERS strictly prohibits any form of retaliation against whistleblowers who report concerns in good faith. Any attempt to retaliate against a whistleblower will be subject to severe disciplinary action, up to and including termination of employment or contractual agreement.

7 Investigation Process

Upon receiving a protected disclosure, KISTERS will promptly initiate an impartial and thorough investigation. The Whistleblowing Officer or team will lead the investigation, ensuring that relevant laws and regulations are followed.

8 Remedial Actions

If a breach is confirmed, appropriate remedial actions will be taken to address the matter promptly. This may include corrective actions, disciplinary measures, or legal consequences, as deemed necessary and in accordance with applicable laws.

9 Reporting and Review

The Whistleblowing Officer or team will provide periodic reports to the Board of Directors or relevant governance body, ensuring oversight and review of the effectiveness of this Whistleblowing Policy.

10 Communication and Training

KISTERS will provide adequate training and awareness programs to educate employees and relevant stakeholders about this policy and the importance of reporting potential breaches.

11 Policy Review

This Whistleblowing Policy will be reviewed periodically to ensure its continued effectiveness and compliance with European regulations. Any necessary updates or revisions will be made as needed.

By adhering to this Whistleblowing Policy, KISTERS aims to promote a culture of integrity, transparency, and accountability, safeguarding the public interest and contributing to a fair and ethical business environment in line with European standards.

Aachen, 1th of August 2023

Klaus Kisters
CEO