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Verbio

Procedure for whistleblowing system

Preamble

Verbio SE ("**Verbio**") has implemented a whistleblowing system.

Employees or other third parties can use the whistleblower system to report reports, observations, grievances, safety deficiencies, dangers or risks.

Such indications make it possible to react at an early stage with remedial and preventive measures. In addition, based on the knowledge gained from dealing with such notices, Verbio can continuously adapt and improve its processes and, if necessary, take remedial measures to prevent or minimise damage and to prevent further injury.

The aim of this procedure is to enable persons to assert their rights in an open, fair and confidential whistleblowing system.

This procedure describes the topics to which reports may refer, how they may be made and what happens after a report has been submitted.

If you have any questions about the whistleblowing system, please contact the staff of Verbio Global Compliance department.

For anonymous communication with Global Compliance, we recommend using the **electronic whistleblower system** (see also under "How can reports be submitted").

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Who is responsible?

Global Compliance department of Verbio SE is responsible for the whistleblowing system:

Global Compliance

Head of Global Compliance & Human Rights Officer

Eric Engmann

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Tel.: +49 341 308 530 294

www.verbio.de/compliance

Who can submit reports?

The whistleblowing system is open to all persons and groups of persons. Both internal and external.

These are, for example:

- Employees of (un)direct suppliers and business partners,
- Employees of Verbio and its subsidiaries as well as their relatives,
- Employees of customers,
- Trade unions, non-governmental organizations and other organizations and their employees.

What can be reported?

Within the framework of the whistleblower system, information or complaints can be submitted on the following topics:

- Violations of laws and regulatory requirements
- Violations of internal policies
- Evidence of corruption and bribery
- Indications of money laundering, terrorist financing and sanctions
- Violations of occupational health and safety
- Indications of bullying, discrimination and harassment
- Violations of human rights
- Violations of environmental regulations and environmental protection
- Notes in connection with accounting and bookkeeping
- Violations of competition and antitrust law
- Other

The whistleblowing system is not a platform for frivolous accusations or an outlet for personal anger.

The whistleblowing system must not be used to make malicious false statements or to discredit or slander others. Such behaviour will be pursued by Verbio with the utmost consistency.

The whistleblowing system is **voluntary, free of charge and is generally available 24/7.**

How can reports be submitted?

Verbio has an **electronic whistleblower system**. Complaints and information can be submitted via the whistleblower system - anonymously if desired - by text input or voice recording. If there is evidence to check the plausibility of the complaint (e.g. documents, photos, etc.), it can be uploaded.

Anonymous reporting of information or complaints can alternatively be made via **Hotline**.

The Hotline can be reached by the following telephone numbers:

Calls from U.S.: +1 213 279-1015

Calls from Others: +49 30 99257146

The company access code is: 1004.

In cases where the electronic whistleblower system or hotline cannot be used easily for technical or organizational reasons (e.g. lack of internet access or insufficient literacy), Verbio offers other suitable reporting channels, such as direct reporting to Verbio Global Compliance, e.g. by

Email: compliance@verbio.de

Telephone: +49 341 308530-294

Post: Ritterstraße 23 (Oelßner's Hof), 04109 Leipzig, Germany.

The whistleblower system and the hotline are available in the languages commonly used at the place of work. In principle, the report itself can be submitted in any language, regardless of the reporting channel.

Incoming complaints will be treated confidentially in any case. Anonymous reports are possible if they are compatible with local data protection regulations.

How are reports processed?

Reports are processed by employees of the Verbio Global Compliance department. The employees of Global Compliance are:

- Impartial,
- Independently,
- Independent of instructions in the performance of their tasks,
- Free from conflicts of interest (unless self-affected),
- Trained with regard to the potential reporting content and the processing of complaints according to LkSG,
- Equipped with sufficient time resources,
- Bound to secrecy.

The processing of all incoming reports follows a structured process:

- Receipt of the notification,
- Checking the report / clarifying the facts,
- Developing a solution / taking remedial measures,
- Notification of the result to the whistleblower.

The whistleblower will receive confirmation of receipt of his or her report within seven (7) days at the latest. An acknowledgment of receipt is not required if there is no possibility of contact with the whistleblower, e.g. in the case of anonymous reports by post.

Each report is then first examined with a view to which facts are reported. To this end, Global Compliance clarifies the facts of the case on a case-by-case basis, as required and as promptly as possible, checks their plausibility and tries to gather all the essential information on them. In this phase, queries may arise, which will be clarified in dialogue with the whistleblower. If necessary,

Global Compliance will also involve other persons, companies or departments involved in the investigation of the facts and the implementation of any necessary measures.

Depending on the complexity of the issue, this process takes some time and can range from a few days and weeks to a few months. The whistleblower should therefore be informed about the status of the processing and the expected period of time until feedback is received about the examination result.

The whistleblower will receive information about the outcome of the investigation at the end of the processing by Global Compliance, i.e. if the facts have been processed in such a way that the material information has been collected and evaluated, usually within three (3) months of acknowledging receipt of the report.

If the facts of the case cannot be processed further for objective reasons (e.g. because the facts are already known and have already been clarified or have not proven to be plausible), the whistleblower will also be informed of this – together with a justification.

In accordance with data protection regulations, the person affected by the report will receive information about the receipt of a report against him or her. If there would be a significant risk that such information would jeopardize an effective investigation of the allegation or the collection of the necessary evidence, the information to be provided to the person affected may be deferred for as long as that risk exists.

What measures are taken following a report?

After completion of the investigation, the results of the investigation are evaluated and the necessity of measures is examined and, if necessary, implemented and tracked.

In particular, the following measures may be considered:

- Sanctioning employees

Verbio follows a "zero-tolerance principle." Violations by employees will not be tolerated and will be sanctioned appropriately according to their nature and severity.

Possible sanctions under labour law are, in particular:

- Admonition,
- Warning,
- Up to Notice

Global compliance works to ensure that the decision is based on a uniform assessment standard, e.g. by taking into account comparable cases from the past.

- Assertion of claims for damages,
- Filing a criminal complaint

The assertion of claims for damages and the necessity of a criminal complaint are examined in cooperation with the legal department and, if necessary, external legal advisors and, if necessary, arranged.

- Taking remedial action

In particular, if a violation is determined to have occurred or is imminent, remedial measures may be considered. The aim of remedial action is to prevent or end the infringement or injury. If this is not possible, the extent should at least be minimized.

Whistleblowers, persons affected or official interest groups may be involved in the determination of such remedial measures.

Whether the remedial measures have been implemented and effectively led to the termination or minimization of hazards is monitored by Global Compliance.

- Adaptation of preventive measures

On the basis of the findings from the reporting process, it is examined whether an adaptation or extension of the already existing preventive measures is necessary. If necessary, these adjustments are implemented and tracked.

How is the whistleblower protected?

- Within its own sphere of activity, Verbio ensures the confidential treatment of the identity of the whistleblower and also enables the anonymous submission of reports.

The information will be treated as strictly confidential – during and after completion of the procedure. Names, personal data or other information that allow conclusions to be drawn about the identity of the whistleblower will not be passed on without reason. In the case of internal communication, anonymisation or pseudonymisation takes place if this is necessary for protection or if the whistleblower wishes so.

Information about the identity of the whistleblower or about other circumstances that allow conclusions to be drawn about the identity may only be passed on in exceptional cases provided for or permitted by law. The

information obligations and consent requirements provided for this purpose are observed.

- Verbio works to ensure that whistleblowers do not have to experience any discrimination or punishment as a result of their report. Retaliation based on reports will not be tolerated.

If the whistleblower is employed by Verbio, this includes protection against dismissal, demotion, suspension, threats, harassment or other forms of discrimination with regard to the terms and conditions of employment or employment itself.

If, for example, the whistleblower is employed by a supplier, Verbio will work in cooperation with the supplier to ensure that the person enjoys a comparable level of protection.

In order to ensure that the whistleblower is not exposed to discrimination, punishment or similar retaliation, Verbio will endeavour to maintain contact with the whistleblower beyond the conclusion of the procedure.

Violations of these regulations for the protection of the whistleblower are in turn violations and can be reported. Such notifications shall be dealt with in accordance with these procedure. In these cases, Verbio reserves the right to take further measures, such as the termination of the business relationship or sanctions under labour law.

What happens in case of misuse?

Persons who abuse the whistleblowing system, intentionally or grossly negligently report incorrect information or provide information with abusive intent are not covered by whistleblower protection.

Verbio reserves the right to take action against these persons under labour, civil and/or criminal law.

How is the person affected by the report protected?

The interest of the whistleblower in the disclosure of the violation of the rules is offset by the interest of the person affected by the report in his or her personal rights and rights of defense. Therefore, the person affected is also treated fairly, heard at an early stage and, if wrongly suspected, rehabilitated on request.

- In the absence of concrete evidence of misconduct, no further investigation will take place.
- Exculpatory and incriminating facts are to be included equally in the investigation.
- The person concerned will be heard as soon as possible, if desired in the presence of a person of trust.
- If a suspicion proves to be correct, Verbio will take appropriate measures against the person affected.

How is data protection ensured?

Verbio ensures compliance with the statutory retention obligations and data protection regulations.

The personal data collected is limited to information on the identity and contact information of the whistleblower and person affected as well as to the other personal data that is absolutely necessary to process the matter. In addition, only reported facts, processing information, follow-up of the report and audit reports are stored.

As a rule, the documentation is deleted three years after the completion of the procedure. In addition, data may be stored if this has been provided for by the European or national legislator to fulfil legal obligations, such as retention obligations, or for as long as it is necessary for the processing of the report or if there is a legitimate interest in the storage of personal data.

Subsequently, all personal data will be deleted, blocked or anonymized.

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