

## Publicly accessible RULES OF PROCEDURE of Novexx Solutions GmbH

### for information according to § 8 Supply Chain Due Diligence Act

#### 1. Preamble

Novexx Solutions GmbH has set up a reporting procedure in the form of an internal Reporting Office to receive information on human rights and environmental risks in the supply chain as well as violations of human rights and environmental obligations. This Reporting Office has been outsourced to the law firm Heuking Kühn Lüer Wojtek (“**outsourced internal Reporting Office**”). The purpose of this outsourced internal Reporting Office is to report risks and violations of obligations that have arisen as a result of the economic activities of Novexx Solutions GmbH in its own business area or as a result of the activities of a direct supplier of Novexx Solutions GmbH.

The outsourced internal Reporting Office is part of the compliance management system of Novexx Solutions GmbH. It helps to detect human rights and environmental risks and violations in the supply chain of Novexx Solutions GmbH at an early stage (early warning system) and is intended to protect those affected from damage and disadvantages due to the violation of human rights and environmental obligations as well as corresponding risks (access to appropriate remedy). Human rights or environmental violations can not only cause lasting harm to those affected, but can also trigger a severe liability of the PID-Group as well as the responsible employees of the PID-Group. The outsourced internal Reporting Office is intended to help prevent these risks.

The PID-Group assures a responsible and careful handling of all incoming reports and guarantees a confidential, neutral and objective treatment and careful examination of any necessary measures. Whistleblower reports are intended to help uncover human rights and environmental risks and related violations in our company and in our supply chains, optimise internal processes, and strengthen the trust of employees, customers and suppliers in the company and its manufacturing and procurement processes.

The whistleblowing system protects in particular the whistleblowers, but also the persons concerned, from disadvantages that could result from whistleblower reports. The PID-

Group attaches the greatest possible importance to treating all whistleblower reports confidentially.

The whistleblowing system of the PID-Group complies with the legal requirements of the Supply Chain Due Diligence Act, the Whistleblower Protection Act, and other relevant laws and regulations (e.g. the General Data Protection Regulation).

The publicly accessible Rules of Procedure explain who can report which facts, how the report is made in detail, which procedural steps are provided for and what happens and must be observed after a whistleblower report.

## 2. Whistleblowers

Information can be reported by all persons who have become aware of human rights and environmental risks as well as violations of human rights or environmental obligations in connection with the activities of the PID-Group (hereinafter: “**whistleblowers**”).

These are, in particular, **persons affected** by human rights and environmental risks or persons affected and aggrieved by violations of human-rights-related or environmental obligations, such as employees of the PID-Group (workers, persons employed for vocational training, temporary workers and persons who are to be regarded as similar to employees due to their economic non-independence).

In addition, whistleblower reports can be made by **third parties** who have some kind of relationship or contact with the PID-Group and observe a violation there, such as freelancers, fee-based external staff, employees of (sub)contractors, suppliers, business partners and customers. External persons who are not directly affected and who do not (yet) have a relationship (or no longer have a relationship) with the PID-Group or its direct and indirect suppliers can also use the Reporting Office for the above-mentioned purposes.

## 3. Content of whistleblower reports

All facts that fall within the **scope of the German Supply Chain Due Diligence Act** and whose whistleblowing serves to discover human rights and environmental risks as well as to clarify, minimise and end violations of human rights or environmental obligations can and should be reported.

**Note:**

**Human rights risks** are conditions in which, due to actual circumstances, there is a sufficient probability of a violation of one of the following prohibitions:

- prohibition of child labour, forced labour, slavery,
- prohibition of disregard of occupational safety and freedom of association,
- prohibition of discrimination,
- prohibition of the withholding of a fair wage,
- causing harmful soil degradation, water pollution, air pollution, harmful noise emissions or excessive water consumption,
- the prohibition of unlawful eviction and the prohibition of unlawful taking of land, forests and waters, the use of which secures the livelihood of a person,
- the prohibition of the hiring or use of private or public security forces, legal prohibitions are disregarded, violated or impaired due to lack of instruction or control on the part of the enterprise, or
- the prohibition of an act or omission in breach of duty which goes beyond these alternatives and which is directly capable of impairing a protected legal position in a particularly serious manner and the unlawfulness of which is obvious on a reasonable assessment of all the circumstances in question.

A **violation of a human rights obligation** is a violation of one of the aforementioned prohibitions.

**Environmental risks** are conditions where, due to actual circumstances, there is a sufficient probability of a violation of one of the following prohibitions:

- prohibition of the manufacture of mercury-added products, the use of mercury and mercury compounds in manufacturing processes, and the treatment of mercury waste contrary to the provisions of the relevant conventions,

- prohibition of the production and use of chemicals contrary to the provisions of the relevant conventions,
- prohibition of non-environmentally sound handling, collection, storage and disposal of wastes in accordance with the provisions of the relevant conventions,
- prohibition of export and import of hazardous wastes and other wastes within the meaning of the relevant conventions and European regulations.

A **violation of an environmental obligation** is a violation of one of the aforementioned prohibitions.

The above scope of application also covers all whistleblower reports that promote the resolution of disputes and the settlement of claims of affected persons.

The whistleblower report of a mere **suspicion** of a risk or a violation is permitted if the whistleblower has sufficient reason to believe that the reported information is true and that this information constitutes a reportable fact.

It is **not necessary** for the whistleblower to have full **knowledge or evidence** of the suspicion. It is sufficient for a whistleblower to have a reasonable suspicion, i.e. sufficient factual indications that a corresponding violation has been or will be committed or that a corresponding risk has occurred or will occur.

Whistleblowers who are unsure whether their whistleblowing is related to the provisions of the Supply Chain Due Diligence Act can obtain respective information at any time from the Reporting Office.

#### 4. **Contact and communication**

Whistleblowers have the possibility to submit whistleblowing reports in the following ways:

##### a) **Reporting Office**

The PID-Group has commissioned the law firm Heuking Kühn Lüer Wojtek to perform the tasks of an outsourced internal Reporting Office.

This office can be reached by persons providing information under the following contact data:

Attorney-at-Law Dr Christoph Schork, LL.M.  
Heuking Kühn Lüer Wojtek  
Magnusstraße 13  
50672 Köln  
Email: c.schork@heuking.de  
Phone: +49 (0) 221 2052-547  
Fax: +49 (0) 221 2052 1

The whistleblower reports are received and processed by experienced attorneys at Heuking Kühn Lüer Wojtek and then forwarded in a legally compliant manner to the office of the PID-Group responsible for whistleblower reports.

b) **Reporting channels**

The whistleblower report can be submitted to the Reporting Office under the contact data mentioned above

- electronically via web form on the website

<https://whistlefox.heuking.de/start/possehl-mittelstandsbeteiligungen-identifikationsloesungen/en/F044F35B8940BA8DE2EE752714C4A9BD>

- by telephone,
- by email,
- by fax,
- by post
- or in person

c) **Communication and dispute resolution**

The internal Reporting Office outsourced to Heuking Kühn Lüer Wojtek is available to the person making the report under the reporting channels for questions and a discussion of

the reported facts with experienced attorneys. The person making the report will be expressly informed of this offer in the confirmation email.

If the whistleblower has indicated a contact option and has agreed to be contacted, there is the possibility of mutual queries and consultation with regard to the reported facts and the processing status of the whistleblower report as well as for the purpose of dispute resolution.

## **5. Confidentiality, anonymity**

The confidential treatment of all reports and data submitted to the Reporting Office is guaranteed at all times and in all processing steps.

This applies in particular to the identity and personal data of the person making the report and the person(s) affected by the report.

Only individual, previously defined, authorised persons who are obliged to deal confidentially have access to incoming whistleblower reports and information on the processing of the whistleblower report or follow-up measures. As a rule, these are the responsible persons of the (outsourced) internal Reporting Office at Heuking Kühn Lüer Wojtek as well as of the PID-Group. The reported data is treated confidentially, not proactively disclosed to third parties and protected from access by unauthorised persons.

If the whistleblower report concerns another company of the PID Group or another organisational unit, the company may pass on the contents of the whistleblower report and the results of the further clarification of the facts to this company or organisational unit for further processing of the whistleblower report.

In the course of the clarification measures and in the assertion, exercise or defence of legal claims, the PID-Group may also have recourse to the support of professionals who are bound to secrecy, such as law firms or auditing companies. In addition, (technical) service providers may be involved in the clarification and processing of the reported facts, who act for PID-Group as order processors bound by instructions on the basis of corresponding agreements. These service providers may also become aware of the contents of the whistleblower report, but are obliged to handle the data concerned confidentially.

Personal data of the persons providing the information as well as of the data subjects may come to the knowledge of authorities, courts or third parties in exceptional situations despite the maintenance of confidentiality. This is the case if the disclosure of this information to them is obligatory for the PID-Group, such as in the context of an official investigation (such as a preliminary investigation) or if this is necessary for the assertion, exercise or defence of legal claims. In addition, under certain conditions, the information reported must also be disclosed by the PID-Group to the person affected by the whistleblower report.

In these cases of disclosure of the reported information by the PID-Group the person providing the information – insofar as his or her identity and/or contact details are known to the PID-Group – shall be informed of the disclosure and the reasons for it in writing by the PID-Group before the disclosure is made to third parties. This notification shall only be omitted if it would jeopardise the official investigation.

There is also the possibility for whistleblowers to make whistleblower reports anonymously.

## **6. Acting impartially**

All persons familiar with the whistleblower report or with the clarification of the facts shall act impartially when processing the whistleblower report. In particular, they act independently and uninfluenced by the PID-Group and are not bound by instructions from the PID-Group regarding their activities in connection with the whistleblower report.

## **7. Processing of the whistleblower report and follow-up measures**

After the whistleblower report has been received by the Reporting Office, it is recorded and further processed. If necessary, follow-up measures (preventive and corrective measures) are initiated after the whistleblower report has been examined.

The procedure after receipt of a whistleblower report by the Reporting Office usually includes the following steps:

a) **Confirmation of receipt and verification of the report made**

The whistleblower will receive a **confirmation of receipt** from the Reporting Office without delay, at the latest within **seven days of receipt of the whistleblower report** by the Reporting Office, provided that the whistleblower has indicated in the whistleblower report that he or she wishes to be contacted for feedback. The confirmation of receipt shows, among other things, the personal data entered by the whistleblower and the facts communicated.

If a report on the contents of a (verbal) whistleblower report was prepared by the Reporting Office, the whistleblower will also be given the **opportunity** by the Reporting Office to **verify the report, correct it** if necessary and **confirm** it with his or her signature or in electronic form, provided that he or she has given a contact option for a response in the whistleblower report.

If the whistleblower does not provide any contact details in his or her report, neither confirmation of receipt nor verification of the report can take place.

b) **Filtering and control**

Upon receipt of a whistleblower report, the Reporting Office first examines the report on the basis of the facts provided to determine their validity and credibility as well as their relevance for the PID-Group.

**Further processing** of the received, credible and valid information (forwarding of the facts to the responsible department within the company, clarification of the facts, taking of follow-up measures) will only take place if this is **provided for by law and/or legally permissible**. In order to check this, the reported facts are first examined with regard to the applicability of the legal reporting option according to the Supply Chain Due Diligence Act and classified according to the type of risks and violations reported.

**Inconclusive, incomprehensible, unsubstantiated or implausible whistleblower reports will not be processed further** by the outsourced internal Reporting Office. This also applies to whistleblower reports that have no connection whatsoever with human rights and environmental risks or the clarification, minimisation and termination of violations of human rights or environmental obligations. In these cases, only an anonymous report without personal data will be prepared and kept on file, stating that such a report



has been received and explaining why the personal data will not be processed and the report will not be acted upon. The whistleblower will be **informed** by the Reporting Office – insofar as the whistleblower has indicated a contact option in his or her whistleblower report – about the failure to further process his or her whistleblower report. If the whistleblower does not provide any contact details in his or her report, this information cannot be provided.

If the whistleblower has indicated a contact option and has agreed to be contacted, there is the possibility of **mutual queries and consultation** with regard to the reported facts and the processing status of the report. Contact between the person making the report and the Reporting Office enables further processing of the report in cases of initially “insufficient” reports. If a report cannot be further examined on the basis of the information available to the Reporting Office for legal reasons, it is possible to obtain additional information before it is deleted: either the whistleblower can contact the Reporting Office again on the basis of the corresponding report and provide the missing information required for further examination, or the Reporting Office can contact the whistleblower and request further information or documents.

### c) **Report**

Following the procedure described above, and after a legal review, the outsourced internal Reporting Office prepares a report on the whistleblower report – anonymised if necessary (cf. above) – which contains all relevant information on the whistleblower report that is permissible under data protection law.

In a next step, this report is then forwarded to the responsible office in the company - the Compliance Department

From this point on, the Compliance Department is responsible for the further legally compliant and confidential processing of the whistleblower report. The further handling of the whistleblower report as well as all further measures concerning the whistleblower report shall be carried out by each person and office dealing with a whistleblower report in compliance with the confidentiality requirement.

Insofar as the whistleblower report or individual pieces of information from it are to be forwarded to other persons or departments within the company or to third parties (e.g., for

the implementation of follow-up measures), the legality and permissibility of this forwarding of information must be legally examined in advance and the confidential treatment by the responsible department within the company must be ensured in advance. In particular, the persons who may obtain knowledge of this data and the process of the intended data processing must be defined in advance. All persons addressed must be expressly informed of the confidentiality requirement and undertake to comply with it.

d) **Follow-up measures**

After receipt of the whistleblower report, the responsible office within the company shall examine the report on the basis of the facts communicated and on the basis of the information available there for validity and credibility as well as the possibility of further data processing.

If there are grounds for suspicion, the PID-Group, represented by its management, is obliged to initiate investigations and follow-up measures in compliance with the statutory provisions. The Compliance Department shall decide (if necessary in consultation with the outsourced internal Reporting Office) on the implementation of the same.

Follow-up measures may include:

- (further) contacting the person providing the information;
- conduct internal investigations in the own business unit or at the suppliers concerned or the respective organisational unit, if necessary by an authorised body (e.g. law firm);
- contacting the persons and work units concerned;
- referral of the person making the report to another (competent) office;
- closure of the procedure;
- referral of the case to a company or organisational unit or to a competent authority for the purpose of taking preventive or remedial action.

These and other follow-up measures may also be carried out by the law firm Heuking Kühn Lüer Wojtek, which has been commissioned to perform the tasks of the internal Reporting Office, on behalf of the company.

e) **Discussion of the facts and offer to dispute resolution**

The aim of the whistleblowing system of the PID-Group is, among other things, to uncover and minimise or end human rights or environmental risks or violations of human rights or environmental obligations within the meaning of the Supply Chain Due Diligence Act.

Against this background, the PID-Group can also offer a dispute resolution procedure to the outsourced internal Reporting Office after discussing the facts between the outsourced internal Reporting Office and the person providing the information.

f) **Final feedback by the Reporting Office**

If the whistleblower has provided a means of contact to the Reporting Office, he or she will receive feedback from the Compliance Department no later than three months after confirmation of receipt of the whistleblower report as to what follow-up action is planned or has been taken with regard to his or her report and the reasons for this decision.

If the whistleblower does not provide any contact details, this information cannot be provided.

g) **Data protection**

The use of the whistleblower Reporting Office is voluntary.

The processing of personal data is carried out in particular with regard to the personal data of the whistleblower and of persons affected by the whistleblower report in compliance with the data protection regulations of the General Data Protection Regulation and the Federal Data Protection Act.

The data protection information <https://www.possehl-identification.com/en/data-privacy> applies to the data processing of whistleblower reports within the PID-Group.

For data processing by Heuking Kühn Lüer Wojtek, the firm's privacy policy applies: <https://www.heuking.de/en/data-protection.html>

## **8. Review**

The effectiveness of the whistleblowing procedure shall be reviewed by the PID-Group at least once a year and on an ad hoc basis.

An ad hoc review shall take place if the PID-Group has to expect a significantly changed or significantly expanded human rights or environmental risk situation in its own business area or at the direct supplier, for example due to the introduction of new products, projects or the establishment of a new business field of the PID-Group.

The review is repeated immediately if necessary and the corresponding measures are updated without delay.

## **9. Protection against reprimands**

Whistleblowers who report a suspicion about a reportable matter are protected. They may not and will not be reprimanded for their whistleblowing. A reprimand or reprisal for such a report is prohibited by law and may result in civil liability (damages) as well as in liability under administrative offence law for the responsible persons or the PID-Group.

Whistleblowers therefore do not have to fear any adverse consequences under criminal law, civil law or labour law. In particular, whistleblowers are not threatened with any adverse consequences with regard to their employment contract position or their professional advancement in the PID-Group. This also applies insofar as a whistleblower subsequently proves to be unjustified. Similarly, the PID-Group will not tolerate in any way any retaliation or discrimination that whistleblowers may suffer as a result of using the whistleblowing system.

However, this does not apply if whistleblowers deliberately and intentionally or grossly negligently report untrue information. In this case, the PID Group reserves the right to take civil law, labour law and criminal law action against the person who deliberately makes a false report, to the extent permitted by law.

## **10. Queries & contact**

For queries, all persons affected by these Rules of Procedure have the following contact options:

Outsourced internal Reporting Office of the PID-Group:

Attorney-at-Law Dr Christoph Schork, LL.M.

Heuking Kühn Lüer Wojtek

Magnusstraße 13

50672 Köln

Email: [c.schork@heuking.de](mailto:c.schork@heuking.de)

Phone: +49 (0) 221 2052-547

Fax: +49 (0) 221 2052 1

Compliance Department of Novexx Solutions GmbH:

Mr. Alfredo Sansone

Head of Supply Chain und Operations and Compliance (PID)

Ohmstraße 3

85386 Eching

Email: [alfredo.sansone@novexx.com](mailto:alfredo.sansone@novexx.com)

Telefon: +49 (0) 8165 925 218