

HP-00255–Reporting Procedure for Complaints and Notices-EN

Rules of Procedure
Reporting Procedure for Complaints and Notices
(hereinafter referred to as Reporting Procedure)

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Hengst Procedure

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1. Foreword

Ethical and legally compliant behavior is a top priority for Hengst SE and all companies of the Hengst Group (hereinafter "Hengst") in its own business activities and in its relationships with its business partners and customers.

Hengst has established a reporting procedure that enables individuals, companies and other organizations to report violations of applicable law, internal policies, business principles, in particular the Hengst Code of Conduct and the Supplier Code of Conduct, or concerns regarding a potential or actual violation of these regulations.

The reporting procedure is intended to ensure that all information or complaints received are investigated and processed in a transparent and fair manner.

2. Who can submit a report?

The reporting procedure is open to anyone who wishes to draw attention to grievances caused by the business activities of Hengst or a direct or indirect supplier.

Reporting persons can be, for example, employees, contractors, direct and indirect suppliers, customers, residents, investors, other companies, non-governmental organizations (NGOs) or uninvolved persons.

Reports can be submitted by persons who are themselves directly or indirectly affected or by persons who are not themselves affected.

The reporting procedure is free of charge for reporting persons.

3. What topics does the reporting procedure cover?

The reporting procedure enables reporting persons to point out risks to and violations of human rights and environmental regulations as well as applicable law within the meaning of § 2 HinSchG (German Whistleblower Protection Act) and other law (e.g. bribery, fraud), internal guidelines or business principles of Hengst or concerns regarding a potential or actual violation of these regulations. For guidance, examples of more detailed information on the individual topics covered by the reporting procedure are listed in ANNEX 1.

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4. How can a report be submitted?

Persons who wish to submit a report can address a notification or complaint to Hengst in the following different ways:

4.1 Electronic reporting channel

The Compliance department can be contacted externally and internally via an electronic reporting channel in the following languages:

- German
- English
- French
- Danish
- Polish
- Czech
- Romanian
- Portuguese
- Chinese

The reporting channel can be found on the Hengst homepage under the following path: "Company => Compliance => Reporting Portal".

4.2 Email or telephone

Reports can also be sent to the Compliance department by e-mail at compliance@hengst.com.

You can also reach the Compliance Officer Anne Winkler-Kuhmann by telephone at the following number +49 (0) 251 20202462.

4.3 External ombudsperson

Reports can also be submitted to an independent lawyer outside the company who acts as an ombudsperson.

The external ombudsperson, Dr. Philip Seel, Grüter Hamm Münster PartGmbH, can be contacted:

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- by e-mail: pseel@grueter.de
- by telephone: +49(0)2381 1608 122
- by fax: +49(0)2381 1608 200
- by letter to: Grüter Hamm Münster Part GmbH
Dr. Philip Seel
Heßlerstrasse 40
59064 Hamm
Germany

Reports can be submitted to the external ombudsperson in German and English. Further information on the ombudsperson can be found at <https://www.grueter.de>.

5. When can a report be submitted?

The electronic reporting channel published on the Hengst homepage is available to reporting persons without restriction. When reporting by telephone or in person to the external ombudsperson or to the Compliance department, the working hours must be observed.

6. Can reports also be submitted anonymously?

If the electronic reporting channel is used, the reporting person is free to decide whether they wish to remain anonymous or provide Hengst with their contact details.

The complete anonymity of the reporting person to the outside world and in relation to Hengst is ensured by the fact that the electronic entry cannot be technically traced.

Immediately after sending the report, the reporting person will receive login data (user name and password) automatically generated by the system, with which they can log into the system securely and view their correspondence with Hengst or write new messages to Hengst.

Anonymous reporting is also possible if an incident is reported by telephone via the reporting channel. The caller's telephone number is not recorded, unless it has been hidden, and more detailed characteristics describing the caller are not noted.

Please note that it is not possible to make an anonymous report to the Compliance department or the external ombudsman by e-mail or telephone. Any report submitted in this way will also be processed with absolute confidentiality and in compliance with data protection regulations.

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7. What information should a report contain?

To ensure that a report is processed quickly and appropriately, it is important that the report contains all relevant information and that the underlying facts are described as precisely as possible.

The following information, for example, may be helpful:

- **What** has actually happened?
- **When** did the incident occur or during what **period of time** did it occur or is the incident still ongoing?
- **Where did** the incident occur (e.g. in which country, at which company, at which supplier)?
- **Which people** are involved?
- **How many people** are affected?
- Is the reporting person also affected?
- Which other people were aware of the incident?
- Is there an immediate danger to life and limb?
- Has Hengst already been notified of the risk or violation?
- If yes, have measures been taken to minimize or eliminate the risk or violation?
- If to be assessed by the reporting person: To which of the topics listed in ANNEX 1 is the alleged violation related?

8. Who is responsible for processing the report received?

The persons entrusted with the reporting procedure are the Compliance department and the external ombudsperson. In the course of processing a report relating to human rights or environmental law, members of the LkSG (German Act on Corporate Due Diligence Obligations in Supply Chains) Committee are informed and involved in the handling of the matter where appropriate and necessary.

Hengst ensures that the persons entrusted with the implementation of the reporting procedure act impartially, independently, are not bound by professional instructions and are obliged to maintain confidentiality. In addition, Hengst ensures that the persons entrusted with the implementation of the reporting procedure are competent.

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9. How are reporting persons protected?

9.1 Protection from discrimination or punishment

Hengst ensures appropriate and effective protection for the reporting person against disadvantage or punishment. This applies if and to the extent that the reporting person has made a report or complaint to the best of their knowledge and belief, i.e. if they had reasonable grounds to believe that the information relating to the report or complaint is true. The protection of the reporting person can only ever be guaranteed to the extent of Hengst's legal influence.

Hengst does not allow any culture of accusation, stigmatization or prejudice and will support and protect affected individuals. Hengst does not tolerate retaliation or reprisals against reporting persons and reserves the right to respond with disciplinary and/or labor law measures or to consider the initiation of civil or criminal proceedings. Hengst will, if necessary, remain in contact with the reporting person after the procedure has been completed to ensure that the reporting person is not subsequently jeopardized by retaliatory measures.

Hengst reserves the right to consider disciplinary and/or civil or criminal proceedings in the event of proven knowingly passing on false and/or misleading information (e.g. knowingly false suspicion).

9.2 Maintaining the confidentiality of the reporting person's identity and data protection requirements

Hengst shall ensure that the confidentiality of the identity of the reporting person and any third parties named in the report remains guaranteed and that unauthorized employees do not have access to this information. The reporting person should not suffer any disadvantages as a result of using the reporting procedure.

The protection of the identity of persons who submit a report or complaint to the external ombudsperson is additionally guaranteed by the lawyer's duty of confidentiality.

All incoming reports are handled in accordance with data protection regulations.

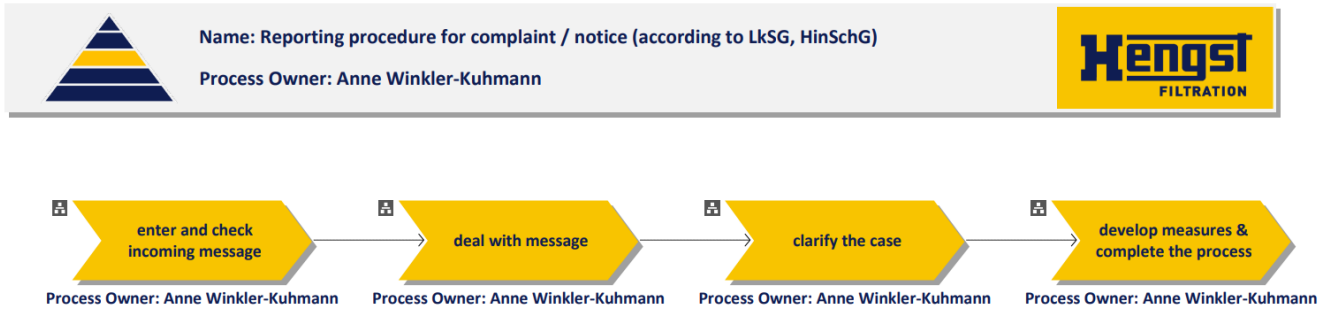
Information about the identity may be passed on to the competent authorities if this is necessary due to a legal obligation or a court or official order or if there is reasonable suspicion of a criminal offense.

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10. What happens after a report has been submitted and how quickly are reports processed?

The individual steps of the reporting procedure are explained in more detail below. All incoming reports are carefully checked and processed as part of the reporting procedure. As a rule, processing takes place in the following steps:



A detailed process description of the reporting procedure can be found in ANNEX 2 to these Rules of Procedure.

10.1 Confirmation of receipt of the report

All incoming reports are documented in the electronic reporting tool. The reporting person will receive confirmation of receipt within seven days of submitting the report. The confirmation of receipt is sent via the electronic reporting channel or via the same way of reporting through which the report was originally submitted. If a confirmation of receipt is not possible due to the chosen way of reporting (e.g. anonymous letter), Hengst is not obliged to send a confirmation of receipt.

This does not apply to pure customer complaints that are clearly not related to human rights, the environment or compliance.

10.2 Check of the report

For all reports, an enquiry about the information submitted takes place between Hengst and the person making the report, where technically possible.

If, when discussing the details of the incident reported, it is determined that the report or complaint is justified, Hengst will process the report further, clarify the facts of the case and develop and initiate appropriate preventive and/or remedial measures with the parties involved.

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If the report or complaint is unfounded, Hengst will discontinue the procedure. A report or complaint is unfounded, for example, if no violation of applicable law or Hengst's internal guidelines has been identified or the report is unrelated to Hengst or its business partners.

The reporting person may be offered a procedure for amicable dispute resolution, e.g. in the form of mediation. Neither the complainant nor Hengst is under any obligation to conduct such a procedure. The parties involved will attempt to find a joint and amicable solution with the help of a neutral, mediating third party.

10.3 Information on the status / outcome of the reporting procedure

The reporting person will receive notification of the progress of their report within three months of confirmation of receipt. This includes information on planned or already initiated preventive and/or remedial measures together with the reasons for them. In the case of external reports, the period of three months may be extended to six months if the report is extensive.

The reporting person will also be informed, if possible, if the proceedings have been discontinued because the report or complaint is unfounded.

Information will only be provided if this does not affect internal inquiries or investigations or the rights of the persons who are the subject of a report or who are named in the report.

The obligation to provide information does not apply in cases where contact cannot be established due to the way of reporting chosen by the reporting person.

11. How long is the information stored?

In accordance with applicable regulations, Hengst is obliged to document incoming reports and to retain the documentation from the time it is created. In the event of indications of compliance violations, the documentation must be deleted two years after completion of the reporting process. The retention period for reports of human rights or environmental risks or violations is seven years. Stored data is retained in accordance with the applicable data protection regulations.

12. Can a report also be submitted to external reporting offices?

Hengst encourages persons who wish to submit reports or complaints to contact Hengst directly via the channels mentioned in section 4 in order to initiate a rapid and targeted clarification and processing of the incidents reported.

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Reporting persons also have the option of submitting an external report to the competent federal, state or European Union bodies, institutions or other agencies. In particular, the following can be considered:

- The [Central External Reporting Office](#) of the Federal Office of Justice (BfJ)
- The [Whistleblower System](#) of the Federal Financial Supervisory Authority (BaFin)
- The [Whistleblower System](#) of the Bundeskartellamt (BKartA)
- The [Whistleblower System](#) of the Federal Anti-Discrimination Agency
- The [Complaints Office](#) of the Federal Office of Economics and Export Control (BAFA)
- The [Whistleblower System](#) of the Data Protection Officer of the State of North Rhine-Westphalia

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ANNEX 1: Categories of the Reporting Procedure

Category	Topic	Background information
Labor disputes	Bullying	"Bullying" is the systematic hostility, harassment and discrimination of employees against each other or by superiors. This includes any ongoing conduct that violates the dignity of the person concerned and creates a "hostile environment" characterized by intimidation, hostility, humiliation, degradation or insults.
	Sexual harassment	Any behavior of an unwelcome sexual nature that demeans, insults or humiliates a person. The behavior disrupts cooperation and creates an intimidating, hostile or offensive work environment. Although it is usually a pattern of behavior, it can also be an isolated incident.
	Discrimination and unequal treatment in employment	Unequal treatment or arbitrary distinction, for example on the basis of gender, religion, nationality, ethnic origin, sexual orientation, political opinion, disability, age, language, social origin, unless this is justified by the requirements of employment. Discrimination can also be an isolated incident that affects a person or a group of people in a similar situation.
	Inappropriate behavior and other conflicts in the workplace	One-off or recurring behavior of abuse of power by superiors towards their subordinates as well as by employees towards each other.
Personal rights	Privacy	Obtaining private information or restricting employees' retreat options / information channels through other employees or superiors.
	Education	Restriction of employees' right to further training (external/internal).
	Religious and cultural freedom	Activities that may cause harm or violate the rights of communities to religious and cultural development.
	Freedom of expression	Arbitrary blocking and filtering of content, criminalization of lawful expression, imposition of intermediary liability, blocking of Internet access for users, including on the basis of intellectual property laws, cyber-attacks and insufficient protection of the right to privacy and data protection.
Working conditions and occupational health and safety	Occupational health and safety incl. working hours	One-off or recurring disregard of the applicable occupational health and safety regulations if this results in the risk of accidents at work and/or work-related health hazards (e.g. due to inadequate safety standards, lack of protective measures; inadequate training and instruction). This also includes violations of the Working Hours Act, etc.
	Adequate wages	Errors in the remuneration process and withholding of appropriate wages (payment of salaries, overtime, bonuses, etc.) that are not linked to fraud. The appropriate wage is at least the minimum wage stipulated by the applicable law.

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	Child labor	Unlawful employment of children under the age at which compulsory education ends according to the law of the place of employment, whereby the age of employment may not be less than 15 years, as well as unlawful disregard of the prohibition of the worst forms of child labor (e.g. slavery, prostitution, pornography, drug trafficking) for children under the age of 18.
	Children's rights	Availability of parental control tools or tools with similar functionality to meet this need: We must promote the use and make available to our customers or third parties our own tools that facilitate the responsible use of technology. It must also be ensured that access control mechanisms to adult content that we offer through the different channels offered by the company (the access control mechanisms to this content must be, for example, through a parental PIN for pay TV channels or an age verification system on WAP portals) to prevent unintentional access to these portals and channels by minors.
	Child safety	Human traffickers are increasingly using the internet, especially social media, to recruit children for sex trafficking. Children can be exploited or abused online if ICT companies do not provide a safe and age-appropriate online environment for children. Risks include inappropriate (potentially harmful) content, contact (inappropriate online approaches) and behavior (e.g. cyberbullying).
	Forced labor and slavery	The use of labor according to slave-like practices, such as slavery, human trafficking, debt bondage, serfdom and sex work.
	Freedom of association	Situation in which employees are prohibited from joining a coalition and/or joining or forming a trade union or in which they are unjustifiably discriminated against because of their membership of a coalition and/or trade union.
	Abuse of power by private and public security forces	Commissioning or using private or public security forces to protect the company's project if they disregard the requirement to respect humane treatment and/or the freedom of association and unionization due to a lack of instruction and/or control by the company.
	Use of the products for abuse of power	One example: Surveillance software in authoritarian regimes has been used in the past to persecute political opponents (e.g. in Egypt, Bahrain or Syria) and to restrict the civil and political rights of civilians (e.g. freedom of expression), sometimes with serious consequences for the physical integrity of the victims of such human rights violations
	Protection of the environment and habitats	Environmental protection (to protect health and life)
	Other environmental protection topics (to	<ul style="list-style-type: none"> – Use of mercury in products and production and treatment of mercury waste contrary to the provisions of the Minamata Convention – Use and production of persistent organic pollutants (POPs)

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	protect the environment and health)	and treatment of waste containing persistent organic pollutants contrary to the provisions of the POPs Convention – Import and export of hazardous waste contrary to the provisions of the Basel Convention
	Habitat protection	Situation of unlawful eviction and unlawful deprivation of land, forests and waters in the acquisition, development or other use of land, forests and waters, the use of which secures the livelihood of a person.
Information security / data protection	Information security/ Data protection	Use of information of the company, customers, employees, shareholders or external partners for one's own benefit or for the benefit of third parties. Violation of processes that guarantee the confidentiality, integrity and availability of sensitive company information.
Integrity-damaging or economic-criminal acts	Conflicts of interest	A conflict of interest exists in situations in which a personal or private advantage or a personal or private interest influences the professional decisions of an employee and this personal advantage or this personal interest is in conflict with the interests of Hengst.
	Bribery of public officials	Promising, offering, paying, giving or authorizing gifts, invitations or other types of inducements to a public official with the aim of improperly influencing him or her or obtaining an unlawful advantage.
	Bribery in business dealings	Promising, offering, paying, giving or authorizing gifts, invitations or other types of inducements to a business partner with the aim of improperly influencing them or gaining an unlawful advantage.
	Corruptibility in business dealings	Acceptance of gifts, invitations or other types of incentives by employees who carry out an act in breach of duty in return.
	Theft / embezzlement	Unlawful appropriation of property belonging to third parties (e.g. the company, other employees, business partners).
	Fraud / Infidelity	Obtaining an unlawful pecuniary advantage by deceiving a third party or damaging the company's assets by breaching a fiduciary duty and causing financial loss.
	Internal control system for financial reporting	Accounting fraud in connection with the internal control of financial information.
	Negative effects of advertising and communication	Effects of advertising content/presentations on physical and mental health as well as physical and moral safety. Minors are particularly vulnerable. Messages and images that advertise the consumption of alcohol and other drugs, eating disorders or violence should be particularly excluded.
	Other	Other

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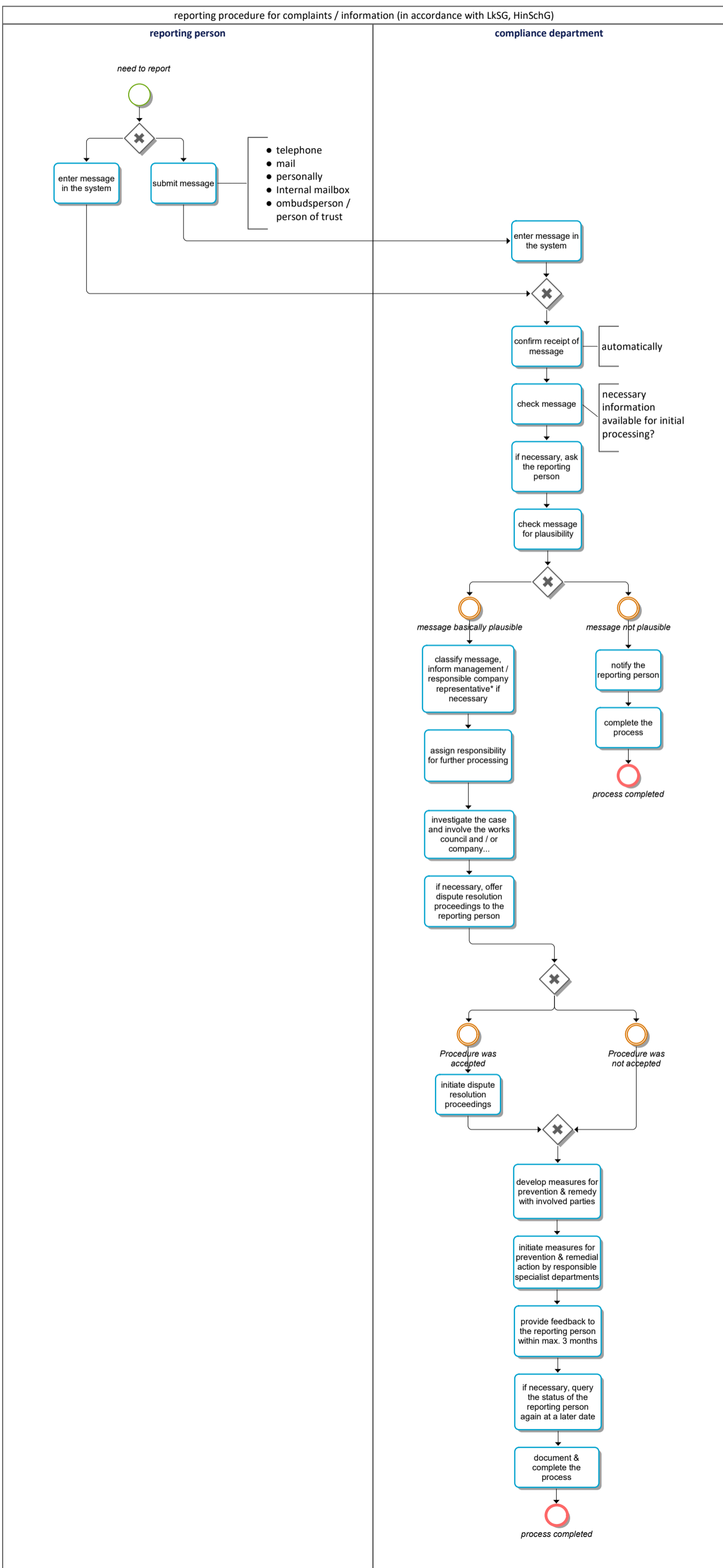
ANNEX: 2 Process description of the reporting procedure

Process description of the reporting procedure , see description in the Hengst process portal at the following [link](#)

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enter and check incoming message

deal with message

clarify the case

develop measures and complete the process

* Information about "company representatives" can be found in Hengst Wiki.