

Group Directive Whistleblowing

Brief description

This Group directive sets out the internal processes and measures for protecting whistleblowers¹ within the Apleona Group. It describes the available reporting channels, how incoming reports are handled, and protection against discrimination. The aim is to promote an open and transparent corporate culture and to identify and address compliance violations at an early stage. The directive applies to all employees, including managers and members of the Apleona Group's executive board.

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¹ Where only the masculine form is used in the following, this is solely for the sake of easier readability. All formulations apply to people of any gender.

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Introduction

Apleona is committed to a working and business environment characterized by respect, openness, and fairness. Discrimination, harassment, intimidation, and any form of discrimination in connection with the reporting of misconduct will not be tolerated.

An essential part of our corporate culture is dealing with reports of potential legal and trust violations in a spirit of trust. Everyone, whether employees, customers, suppliers, contractors, other business partners, employees in our supply chain, or shareholders, should feel safe to report possible misconduct openly and honestly without fear of negative consequences.

This directive explains how reports are submitted and processed via the whistleblower system at Apleona. It describes:

- the reporting process,
- the protection mechanisms for whistleblowers
- and the individual steps in the process – from receipt of the report to feedback to the whistleblower.

1 Objectives

Apleona attaches significant importance to adherence to legal requirements and internal compliance policies. To identify potential misconduct early and take effective action, we depend on the reliable cooperation of whistleblowers.

The aim of the directive is to create clear and reliable conditions for reporting actual and suspected violations and to ensure that all reports are treated confidentially and that whistleblowers are protected from reprisals. Apleona does not tolerate any discrimination against persons who report concerns in good faith and encourages employees and external partners to report possible misconduct safely and confidentially through the channels provided.

2 Related documents

- [Appendix 1 to the Group Directive on Whistleblower Protection: Responsible departments for reporting possible violations](#)
- [Code of Conduct](#)
- [Group principles](#)
- [Group principles on social responsibility](#)
- [Group Integrity Directive](#)
- [Group Directive on the Implementation of the Supply Chain Due Diligence Act](#)

Violations of the obligations set out in these documents can be reported via our Compliance Communications whistleblower system.

3 Definitions

Term	Explanation
HinSchG	Whistleblower Protection Act (the text of the law can be found here)
AGG	General Equal Treatment Act (the text of the law can be found here)
LkSG	Supply Chain Due Diligence Act (the text of the law can be found here)
Whistleblowers	Whistleblowers are natural people who, in connection with their professional activities, have obtained information about actual or suspected violations and pass this on via the whistleblower system or other designated reporting channels. This includes employees of Apleona, employees of suppliers, contractors, and other business partners, individuals in the application process, and individuals who have professional contact with Apleona within the supply chain.
Anonymous reporting	A report in which the whistleblower does not disclose their identity. In such cases, the report is made without providing any information that could reveal the identity of the whistleblower.
Department responsible	The department responsible is the organizational unit within the Apleona Group that is responsible for processing reports and specializes in this area. It reviews and coordinates the necessary investigation steps and ensures that they are handled appropriately, confidentially, and in accordance with applicable regulations.
Natural person	A natural person is a human being with legal capacity and civil identity.

Term	Explanation
Representative bodies (within the meaning of the HinSchG)	Representative bodies are institutions or committees that represent the interests of employees within a company, such as work councils, general works councils, and group works councils.
Reprisals	Reprisals are acts of discrimination or retaliation against people who have made a report in good faith.
Follow-up	Follow-up measures are measures taken by an internal or external reporting office to examine the validity of a report, to take further action against the reported violation, or to conclude the proceedings, cf. Section 3 (7) HinSchG.
Employees	Employees are: Employees and other individuals who, due to economic dependence, are treated as employee-like persons. This includes home workers, applicants, and former employees whose employment has already concluded.
Disclosure (within the meaning of the HinSchG)	Disclosure refers to making information about violations available to the public.

4 Scope of application

This directive applies to all domestic and foreign Apleona Group companies in which Apleona GmbH holds a majority stake. It is implemented by the respective local management teams.

Deviations are only permitted if required by mandatory national regulations. In such cases, the core content of the guideline must be retained. Any deviations from this guideline must be documented and approved in advance by the Head of Compliance Officer and General Counsel.

5 Responsibilities

5.1 Employees

All employees are required to comply with the principles and rules set out in this directive and to actively contribute to a culture of integrity and whistleblowing.

5.2 Supervisors

Managers are responsible for actively implementing this directive in their respective areas of responsibility, informing their teams about its contents, and promoting an open, trusting culture of communication.

5.3 Compliance

Compliance provides advice on questions regarding the application of this directive, is responsible for creating and updating training materials, and supports human resources development in designing the content of training courses.

5.4 HR

HR ensures that disciplinary measures never result in employees being disadvantaged for reporting concerns in good faith.

Every employee, including managers and members of the executive board, is responsible for complying with this directive. Violation of the provisions of this directive may result in consequences under labor law or disciplinary action.

6 Whistleblowers

Anyone who has obtained information about possible violations of laws or regulations in connection with Apleona's business activities is entitled to submit reports and complaints.

7 Reportable information

The reporting and complaint system can be used for all types of legal or regulatory violations related to Apleona's business activities. These include, in particular: All actual or suspected violations that can be reported, all regulatory violations that can be reported:

- violations of laws, internal guidelines, or the Code of Conduct, the Whistleblower Protection Act (HinSchG), such as those who contain:
- criminal offenses and offenses punishable by fines,
- violations of human rights or environmental due diligence obligations (LKSG),
- cases of discrimination, harassment, or retaliation (AGG, HinSchG).

8 Reporting of information

8.1 Reporting offices

Apleona operates a central, group-wide reporting office for receiving and processing reports and complaints. This can be accessed via the digital whistleblowing system Compliance Communications. This central reporting tool ensures that incoming reports are processed in a simple, confidential, and legally compliant manner. It assumes an advisory and coordinating role, particularly in complex cases or cases of doubt, and supports the respective Group companies and specialist departments in handling the matter appropriately.

The legal responsibility for conducting investigations and implementing any necessary follow-up measures lies with the relevant Group company, insofar as this is required by law or for organizational reasons (e.g., in matters relating to labor law or the General Equal Treatment Act).

Apleona recommends that reports be submitted primarily via provided reporting channels, as these ensure faster, structured, and confidential processing. Reports may be made anonymously or by name; in either case, the confidentiality of the whistleblower's identity will be maintained.

Whistleblowers can also contact external reporting offices in accordance with the Whistleblower Protection Act, e.g., the

- Federal Office of Justice (BfJ);
- Federal Financial Supervisory Authority (BaFin);
- Federal Cartel Office (BKartA).

Further details on external reporting offices can be found at this [link](#).

8.2 Type of report

Reports can be made in writing, verbally, or in text form. Compliance Communication and the reporting channels listed below are not emergency services!

Please do not use this service to report an immediate threat to life, health, or property, as this communication channel is not designed for this purpose. If necessary, inform the relevant authorities.

Our online whistleblower portal Compliance Communication is available in 19 languages. This means that the system can be used internationally by all employees and external partners.

Reports in other languages are translated and reviewed by the compliance organization as needed to ensure proper processing. Incoming reports are usually processed by the relevant department—either centrally or locally—depending on the subject matter and the company concerned. The departments responsible are always responsible for evaluating the content and implementing any necessary measures.

Apleona provides various reporting channels through which whistleblowers can submit their reports:

Reporting channel	Contact information	Availability
Electronic whistleblower system (Apleona Compliance Communications)	https://www.bkms-system.net/apleona	Around the clock, 365 days a year, in 19 languages.
By email	<p>For reports under the LkSG: German: lieferkettensorgfaltspflichten@apleona.com English: supply-chain-due-diligence@apleona.com</p> <p>For all other reports: compliance.apl@apleona.com</p>	Around the clock, 365 days a year.
By phone	+49 30 3187360210	Available during business hours. In addition, the local compliance organization is also available by phone during business hours.
By mail	Apleona GmbH Compliance Department An der Gehespitz 50 63263 Neu-Isenburg	During normal postal delivery times.
In person	Apleona GmbH Compliance Department An der Gehespitz 50 63263 Neu-Isenburg	<p>During business hours by prior arrangement. In addition, the local compliance organization is also available to you in person during business hours by prior arrangement.</p> <p>With the consent of the whistleblower, a meeting via video or audio transmission (e.g., video conference) is also possible.</p>
Affected company (local organization) Group compliance organization)	Contact information (postal address, telephone number, email address) for the local compliance organization can be found in the current version on the intranet or in roxtra.	Available during the organization's respective business hours.

In addition to the above reporting channels, whistleblowers can also submit reports to their supervisor. If there are local compliance officers in the respective Apleona companies, they are also available as a contact person for reports and questions.

8.3 Content of the report

To ensure that reports are processed effectively, the whistleblower should describe the facts as detailed as possible. The following information is particularly helpful:

- Description of the incident and chronology of events,
- location and time, and the Group unit/locations and departments affected.
- Persons involved or affected
- Witnesses or other relevant information.
- And, if necessary, their own contact details for queries (name, telephone number, and email address) or the option to submit an anonymous report.

In the whistleblower system, whistleblowers can also upload documents that help to clarify the incident. The system also enables secure communication between the person submitting the report and the reporting office in order to clarify queries or provide additional information.

9 Procedure for reports

9.1 Submitting a report

The procedure is initiated as soon as the whistleblower submits a report via one of the reporting channels provided by Apleona.

9.2 Confirmation of receipt of the report

Each whistleblower receives confirmation of receipt within seven days and is assigned a contact person for the further course of the procedure. Apleona endeavors to communicate in the language that ensures the best possible understanding during the procedure. If a report is submitted anonymously and the communication function in the system is deactivated, no feedback or confirmation of receipt can be provided.

9.3 Initial review of the report

If a report does not yet indicate sufficient initial suspicion or if additional information is required for further investigation, the compliance organization will contact the person who submitted the report, if possible, to request additional information or documents.

If, even after this feedback, there are still insufficient grounds for a violation, or if the reported matter does not fall within the scope of this directive, the procedure will be terminated. If there is a way to contact the person who submitted the report, they will be informed of the conclusion and the reasons for it.

If, on the other hand, there is an initial suspicion of misconduct, Compliance will initiate a detailed investigation or refer the case to the responsible department or Group company for further processing.

9.4 Investigation and follow-up measures

If, after the initial review, there is an initial suspicion of misconduct, a special internal investigation will be initiated. Depending on the nature and complexity of the case, this may be supported by Compliance, Internal Audit, the relevant specialist department or, if necessary, by external experts.

All investigations are conducted independently, objectively, and confidentially. If there is a conflict of interest, the investigation is carried out by an independent body.

The aim of the investigation is to clarify the facts of the case in full, identify any possible violations, and, if necessary, initiate appropriate follow-up measures. These include procedural improvements, labor law measures, or the involvement of the relevant authorities.

9.5 Feedback to the whistleblower

Within three months of receiving the report, feedback on the status of the investigation or the outcome will be provided to the whistleblower, as far as possible. Apleona endeavors to adhere to the specified procedural deadlines. If a delay is foreseeable in individual cases due to additional measures taken to clarify the facts, the whistleblower will be informed.

Once the investigation has been completed, a final report will be drawn up documenting the results, measures taken, and recommendations.

Voluntary feedback from the whistleblower after completion of the procedure on the overall process helps Apleona to further develop and annually review the effectiveness of the complaint procedure.

9.6 Documentation

We archive the facts and remedial measures in accordance with legal requirements. Every report received and every investigation is documented by the responsible department (see form, appendix). The documentation is prepared by the respective department and made available to both management and Compliance after the procedure has been completed. Both the responsible department and the compliance department retain the procedural documentation for a period of three years after the procedure has been completed. In the case of a report in connection with the Supply Chain Due Diligence Act (LkSG), the retention period is seven years. The documentation may be retained for longer to comply with applicable legal requirements (e.g., HinSchG, LkSG), if this is necessary and proportionate.

10 Protection of the whistleblower and those affected

Apleona ensures that whistleblowers do not suffer any negative consequences under labor law or otherwise in the event of a lawful report. This protection also applies to people who are the subject of a report and other people affected by a report.

10.1 Anonymity

Whistleblowers are not obliged to disclose their identity when submitting a report. All reports can also be submitted anonymously using the online submission tool. Apleona also pursues anonymous reports and guarantees anonymity via the electronic whistleblower system (Apleona Compliance Communications), which prevents the identity of the whistleblower from being traced back to them.

10.2 Confidentiality

The confidentiality of the whistleblower's identity is a top priority for Apleona, even if the whistleblower does not submit the report anonymously. The information stored by the whistleblower is treated confidentially and only passed on to the departments responsible for further processing. The need-to-know principle applies, so that only those people who are entrusted with receiving, processing, and implementing (follow-up) measures, as well as those who support them (e.g., specialist departments, experts), have access to the reports. If desired, all information is subject to confidentiality within the framework of legal provisions. The information reported by the whistleblower may result in the initiation of internal and official investigations and further consequences. Whistleblowers are therefore required to only submit information that they believe to be accurate to the best of their knowledge. If whistleblowers knowingly provide false or misleading information, they must expect consequences.

If Apleona is required by law to disclose the identity of the whistleblower to third parties, in particular law enforcement authorities, confidentiality may not be fully maintained. In such cases, Apleona will inform the whistleblower in advance to the extent permitted by law and provided that no legal or factual obstacles prevent this.

10.3 Protection against discrimination (reprisals)

Whistleblowers will not suffer any disadvantage or harm because of their report if they have acted to the best of their knowledge and belief and have not violated applicable law.

Apleona ensures that every whistleblower is protected from reprisals. Retaliatory measures against a person who has reported a violation to the best of their knowledge are therefore prohibited.

Apleona strictly prohibits any form of retaliation against whistleblowers who, in good faith, file a complaint, express concerns, provide information, or otherwise cooperate in an investigation or proceeding relating to conduct that the whistleblower reasonably believes violates laws or regulations, the Code, or company policies or procedures.

Whistleblowers are protected from any adverse action in response to making a report. Even the threat or attempt of such retaliation is expressly prohibited. Apleona therefore does not tolerate any retaliatory action against individuals who make a report in good faith.

There are different types of retaliation – work-related and non-work-related. Work-related retaliation may include the following: loss of compensation or benefits; written or verbal warnings or reprimands; suspension; demotion; termination; negative performance reviews; denial of salary increases or promotions; reassignment or transfer; excessive demands and increased workload; harassment; negative job references; punishment or sanctioning of whistleblowers in any form.

Even non-work-related actions that occur outside of work and independently of the professional context can be considered retaliation. Such actions may include, for example, phone calls to whistleblowers at home or adverse measures against whistleblowers' family members.

Apleona prohibits retaliation even if the concerns raised are not confirmed after an investigation. However, employees may be subject to disciplinary action, up to and including termination, if they knowingly make false accusations, provide false or misleading information during an investigation, or otherwise act in bad faith.³

This directive does not exempt whistleblowers from disciplinary action for their own misconduct or poor performance, although the good-faith self-reporting of misconduct may be considered a mitigating factor in determining the disciplinary action to be taken against the employee.

Whistleblowers should immediately contact one of the internal reporting channels mentioned above if they suspect that they or someone else is being retaliated against for a report made in good faith, for raising concerns, providing information, or otherwise assisting in an investigation or proceeding related to conduct that the whistleblower reasonably believes to be a violation of laws or regulations, the Code, or company policies or procedures.

Whistleblowers can contact the Compliance Organization if they have any questions. If whistleblowers have reason to believe that they are being subjected to retaliation, they can contact Compliance so that Apleona can respond appropriately. Retaliation in response to reports made in good faith can be reported via Compliance Communication. However, whistleblowers who knowingly provide false or misleading information will face consequences.

10.4 Compensation for retaliation

Whistleblowers who suffer reprisals because of their reports may be entitled to compensation. This claim may relate, for example, to damages arising from disadvantages such as loss of employment or loss of income. Apleona undertakes to take appropriate measures to prevent such reprisals and to protect the rights of whistleblowers. Exclusion of liability

Apleona will not hold the whistleblower legally responsible for obtaining or accessing information that they have reported or disclosed, unless the whistleblower has committed a criminal offense to obtain this information.

10.5 Protection and rights of those affected

In every special investigation, the central reporting office or the responsible department must ensure that the rights of the individuals concerned are safeguarded. In particular, the following principles must be observed:

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- Respect for personal rights
- Respect for sensitive personal data
- Proportionality of all investigation measures
- Fair and respectful treatment of all affected people
- Impartiality of the reporting office in conducting investigations

All investigative measures are carried out objectively, with an open mind, in a relevant manner, as promptly as possible, and confidentially.

Appendix 1 to the Group Directive Whistleblower

Departments responsible for processing reports of potential compliance violations

Appendix 1

Violation of	Example	Responsible department
HinSchG (criminal provisions)	Embezzlement, extortion, fraud	Compliance
HinSchG (administrative offenses)	Regulations in the areas of occupational health and safety	HSEQ
HinSchG (administrative offenses)	Violations of the Minimum Wage Act	Legal, HR
HinSchG (administrative offenses)	Penalty provisions that sanction violations of disclosure and information obligations towards works council bodies, such as works councils.	HR
HinSchG (EU regulations)	Combating money laundering and terrorist financing	Money laundering officer
HinSchG (EU regulations)	Product safety requirements	HSEQ
HinSchG (EU regulations)	Traffic safety requirements	Purchasing
HinSchG (EU regulations)	Requirements for the transport of dangerous goods	HSEQ
HinSchG (EU regulations)	Requirements for environmental protection and radiation protection	HSEQ
HinSchG (EU regulations)	Consumer protection regulations	Legal
HinSchG (EU regulations)	Data protection regulations	Data protection
HinSchG (EU regulations)	Information technology security	Information security officer
HinSchG (EU regulations)	Public procurement law regulations	Legal
HinSchG (EU regulations)	Accounting regulations for corporations	Financial reporting
HinSchG (EU regulations)	Regulations in the area of competition law and antitrust law	Legal & Compliance
LkSG (Human rights risks/violations)	Non-compliance with occupational health and safety regulations (according to national provisions)	HSEQ

Violation of	Example	Responsible department
LkSG (Human rights risks/violations)	Child labor below the minimum age/forced labor/slavery, slave-like practices	Human rights officer
LkSG (Disregard for freedom of association/discrimination)	(ancestry, disability, age, gender, religion)	HR
LkSG (Environmental risks/injuries)	Causing harmful soil changes, water and air pollution, harmful noise emissions, and excessive water consumption	HSEQ
LkSG (Environmental risks/injuries)	Involvement in the manufacture and disposal of mercury-containing products/through the production or use of certain persistent organic pollutants/risks from the import and export of waste.	HSEQ
AGG	Employment conditions, criteria for selecting applicants, working conditions, discrimination, career counseling, vocational training and continuing education, as well as membership in employee or employer associations.	HR
BetrVG	Works council	HR
Payroll accounting	Payment of salaries and wages	HR / Payroll