

# RULES FOR THE PROFINE COMPLAINTS PROCEDURE AND WHISTLEBLOWER SYSTEM <sup>1</sup>

## 1. Preliminary remark

As a globally active group of companies, we recognize our corporate responsibility to employees, business partners and society. Therefore, legally compliant, transparent, and ethically sound behavior, particularly with regard to respect for internationally recognized human and environmental rights within our supply chain, is firmly anchored in the business practices of profine GmbH ("profine" or "profine GmbH") and its affiliated companies in accordance with §§ 15 ff. AktG ("profine Group").

Our basic values and rules of conduct – which are binding for all profine Group employees, managers, managing directors, supervisory board members, works council members, representatives, and consultants worldwide – are set out in our Code of Conduct. We expect our partners in the supply chain to share our values and principles and therefore to accept our Supplier Code of Conduct.

profine Group has set up an effective complaints procedure and/or whistleblower system to enable internal and external individuals or groups of individuals to report risks and abuses in relation to or violations of legal provisions, official orders, group-wide compliance standards, and human and environmental rights (also regarding the supply chain).

These rules of procedure provide information about the essential features of the complaints procedure and the whistleblower process, how to access them and how to contact them, and who is responsible for them. In addition, they also govern how incoming information is handled, how the information is processed, and how any resulting measures are implemented. It is important to profine Group to present this information in a comprehensible and traceable manner and to create the greatest possible transparency regarding the process.

## 2. Scope of application

These rules of procedure provide information about the process and apply to the handling of all reports and complaints regarding non-compliance and the threat of non-compliance with legal provisions, official orders, internal group compliance requirements or human rights and environmental obligations under the Supply Chain Due Diligence Act (LkSG, that are within our sphere of influence (hereinafter referred to as "compliance violation" or "compliance violations").

In this context, the following are considered to be compliance violations in particular:

- ▶ Illegal acts or omissions that are subject to a fine or imprisonment (criminal or administrative offenses);
- ▶ Human rights and environmental risks as well as violations of human rights or environmental obligations under the LkSG;
- ▶ Violations of internal compliance guidelines, such as, in particular, the Code of Conduct; and
- ▶ Other information in accordance with the Whistleblower Protection Act (HinSchG).

## 3. Procedure

### 3.1. Reporting channels

profine Group offers all potential whistleblowers various reporting channels.

All channels are equivalent, so that all reports, regardless of the channel through which they are submitted or received, are treated equally. Whistleblowers can decide for themselves whether they wish to make a report anonymously or by providing their name and contact details.

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<sup>1</sup> The publication of these rules of procedure is a legal requirement under the German Supply Chain Due Diligence Act (LkSG) and under European Union Directive 2019/1937 on the protection of whistleblowers, as well as under the national laws enacted in implementation of the same, in particular the German Whistleblower Protection Act (HinSchG). The procedure described here can be used to report violations of the law, violations of official orders or internal group compliance requirements, as well as, in particular, information on all human rights and environmental risks or breaches of duty under the LkSG.

Reports of compliance violations can be submitted through the following reporting channels:

#### Online reporting system

Direct access: <https://profine-group.gt-wbs.com/sign-in>  
Access via the profine website: [www.profine-group.com](http://www.profine-group.com)  
Instructions for submitting information can also be found there.

#### Written reports

Written reports can be submitted by post to the following address:

#### profine GmbH

Legal Department/ Compliance  
Zweibrücker Str. 200  
66954 Pirmasens  
Germany

#### Reports by email

Reports can also be submitted by using the email address [compliance@profine-group.com](mailto:compliance@profine-group.com)

### 3.2. Reporting persons

Any person, whether resident in or outside the country, can be a reporting person. This includes, in particular, employees, managers, direct and indirect suppliers and customers, as well as their employees and other third parties.

### 3.3. Protection of the reporting person

Discrimination, sanctions and other reprisals against reporting persons are not permitted and will not be tolerated. Any reporting person acting in good faith is protected by these rules of procedure.

On the other hand, the abuse of the complaints procedure or whistleblower system, in particular the reporting of deliberately and knowingly false and misleading information, constitutes a compliance violation that will be prosecuted like any other compliance violation and, depending on the severity, will be punished, for example, by a warning, reprimand, transfer or (in the case of serious violations) dismissal for employees of the reporting person's own business unit.

### 3.4. Recording and processing information

All information received regarding a report is forwarded to the whistleblower officer and treated in strict confidence.

All reports are recorded and managed centrally by assigning a case number. If the reporting person has used a reporting channel that enables communication with them, they will receive a confirmation of receipt within seven days.

Compliance with data protection requirements is guaranteed for the entire complaints procedure and/or whistleblower system. Both the personal data of the whistleblower and the content of the report will only be processed within the scope of the legally permissible requirements. Third parties only have access to this information if there is a legal obligation to disclose it or if they are commissioned as external service providers to clarify the facts of a report.

### 3.5. Plausibility and relevance check

The organizational responsibility for processing reports of compliance violations lies with the profine Group Whistleblower Board. The Whistleblower Board consists of a member of the profine Management Board, the Group Human Resources Director, the Human Rights Officer and the Whistleblower Officer.

If not already done so, the whistleblower officer informs the other members of the whistleblower committee about each report received. The whistleblower committee examines each report received to determine whether it is necessary to initiate internal investigations. For this purpose, each report is checked for plausibility and relevance with regard to a possible compliance violation.

In order for a report to be appropriately processed and investigated, it should be as specific as possible in order to expedite proper processing. The reporting person should therefore endeavor to provide as much relevant evidence and information as possible to clarify the matter. The reporting panel may, in individual cases, consult other persons on a case-by-case basis for information or communication purposes.

Obviously abusive reports will not be followed up and the procedure will be discontinued. At the same time, the Whistleblower Panel will consider whether to punish such abuse and, if necessary, make a recommendation for follow-up action.

If the conditions for an internal investigation are met, the whistleblower committee will immediately inform the entire profine management about the findings in order to bring about a decision by the profine management on how to proceed.

If the report concerns an allegation of a compliance violation by a member of the profine management board, this justifies the responsibility of the relevant shareholders' meeting for the investigation. In such a case, the whistleblower committee will inform the relevant shareholders' meeting and the chairman of the profine supervisory board about the report. The relevant shareholders' meeting then decides in consultation with the chairman of the profine supervisory board on the commencement of internal investigations.

If, after examination by the whistleblower committee, the conditions for an investigation are not met, the corresponding report will not be followed up and the procedure will be discontinued. The discontinuation will be properly documented. The whistleblower will be notified of the discontinuation of the procedure in accordance with any legal obligations, provided that communication with the whistleblower is possible.

All permanent members of the whistleblower committee and any persons involved are obliged to maintain confidentiality with regard to all information obtained during the investigation by personally signing a confidentiality agreement.

### 3.6 Clarification of the facts

The whistleblower committee will conduct the procedure to clarify the facts and decide on the involvement of other internal persons (e.g. managers).

If the profine management or the relevant shareholders' meeting authorizes the whistleblower committee to commission other internal or external service providers (law firms, auditing firms) to clarify the matter, the whistleblower committee will take over the management of the clarification process.

All employees, regardless of their function within the profine Group, are actively encouraged to cooperate with the body investigating the matter in internal investigations. This includes, in particular, the presentation of complete business documents and the provision of complete and truthful information on business transactions.

Those affected will be given the opportunity to make a personal statement. The statements of the person concerned must be sufficiently documented.

The reporting person will receive notification within the legally applicable deadlines, but no later than within three months, of the commencement of the investigation, of any measures taken, and of the termination of the proceedings, provided that a reporting channel has been chosen that allows for further communication.

### 3.7 Final report and remedial action

The Whistleblower Committee concludes its investigation by submitting a final report to the profine Management Board or the relevant shareholders' meeting (with a copy to the Chairman of the Supervisory Board of profine GmbH).

If the final report indicates that a compliance violation has not occurred, the profine Management Board decides on the basis of the recommendations contained in the final report on the discontinuation of the proceedings.

If a compliance violation is established, the profine management or, in the case of active or passive involvement of a member of the profine management, the responsible shareholders' meeting together with the chairman of the supervisory board of profine GmbH will decide on the recommendations for remedial or follow-up action contained in the final report.

### 4. Costs

The procedure described is free of charge. Costs and expenses that the person providing the information may incur in connection with the use of the complaints procedure or whistleblower system will not be covered by profine Group.

### 5. Documentation, data protection

All case-related and process-related data are collected in compliance with the applicable legal and internal data protection regulations. They are stored for the duration of the clarification of the facts and deleted after the conclusion of the procedure in accordance with the relevant regulations. Disclosure of case-related data to any competent authorities will only take place within the framework of the statutory provisions.

### 6. Effectiveness review

The effectiveness of the complaints procedure and the whistleblower system is reviewed at least once a year and as needed. The measures are adjusted as needed.

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