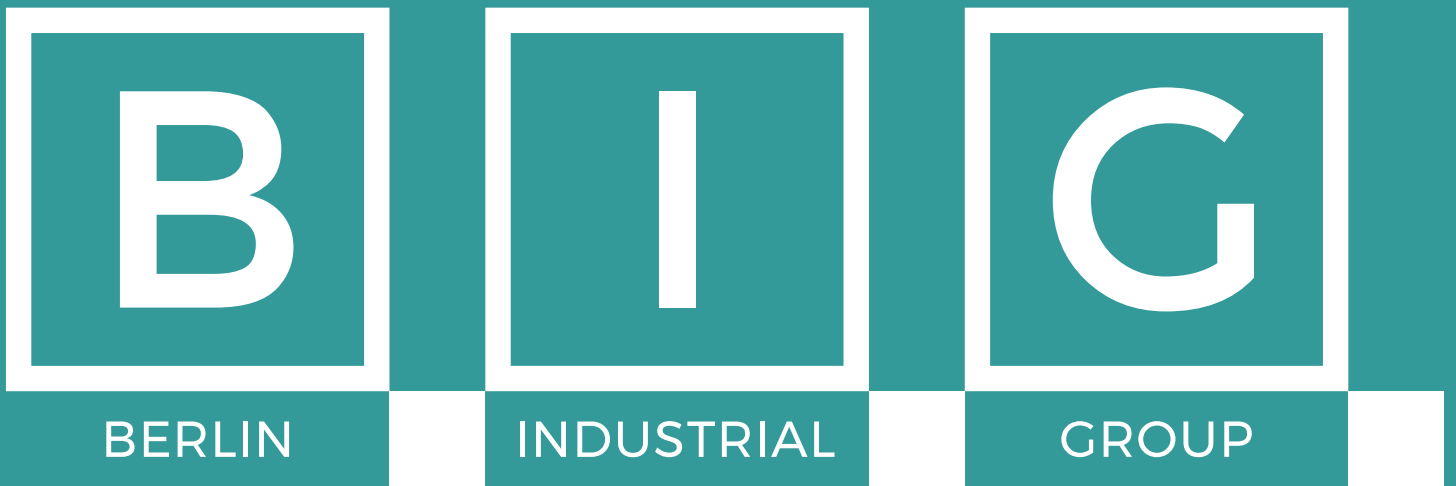


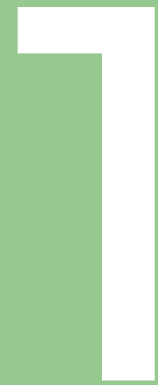
**UNIQUE, UNITED.**



**POLICY**  
**WHISTLEBLOWER SYSTEM**  
**COMPLAINTS PROCEDURE**

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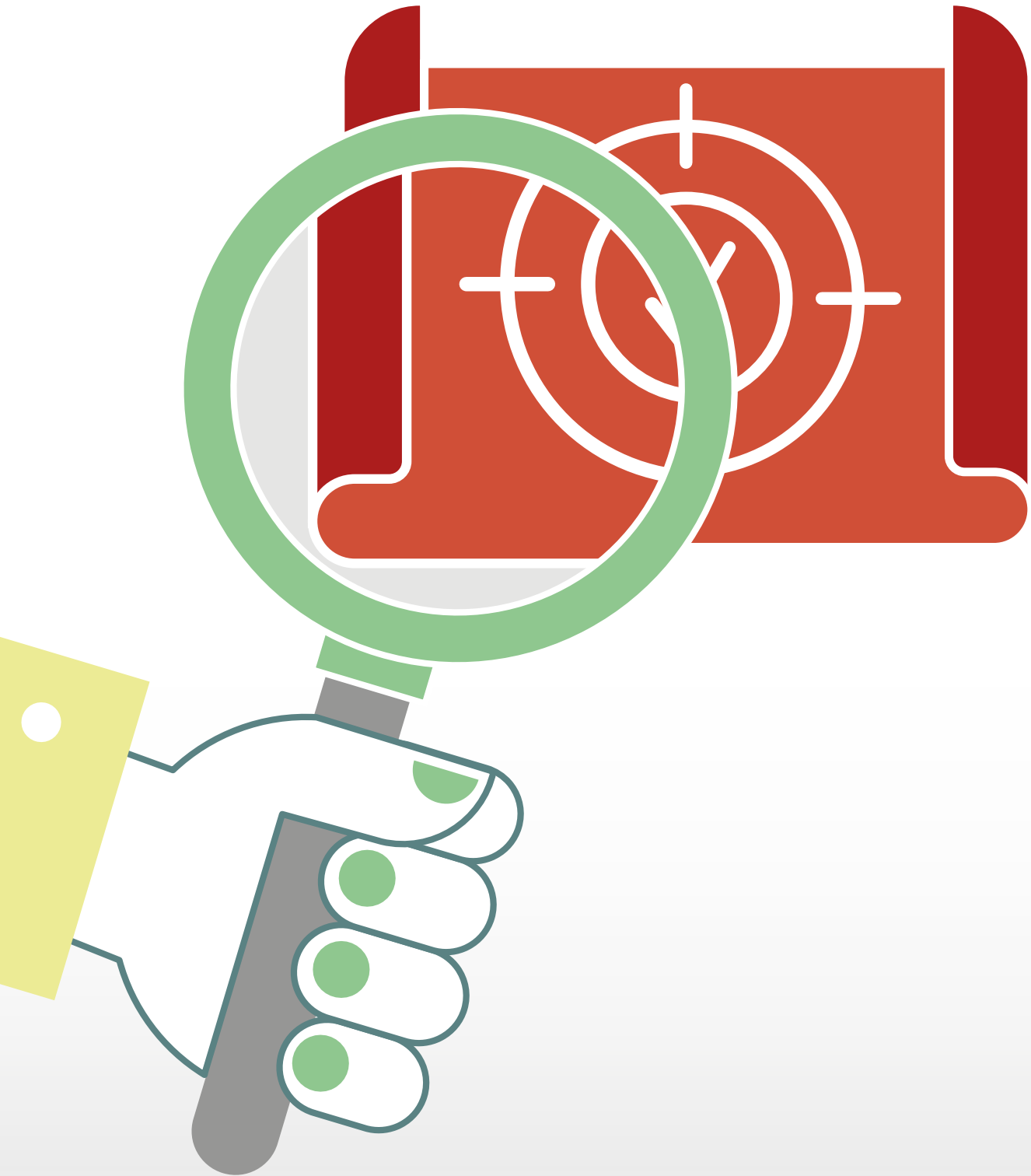


# PURPOSE OF THE WHISTLEBLOWER SYSTEM

Use your voice - with our whistleblower system, we want to give you a powerful tool to get involved.

Compliance with applicable laws and internal company policies as well as the resulting fair and ethical behaviour have the highest priority at B.I.G. Therefore, we are introducing a whistleblower system to enable the reporting of complaints, criminal behaviour, specific threats or suspicious cases in the company and to protect whistleblowers and data subjects.

The whistleblower system is an integral part of the Compliance Management System (CMS). Because very often employees are the first to recognise misconduct in the workplace. It is therefore important that employees can report any misconduct they discover without fear of reprisals or disadvantages and that they know who they can contact.



# 2

## AREA OF APPLICATION

The whistleblower system applies worldwide to B.I.G. and their employees.

The system applies to all managers, employees, apprentices, interns, consultants, contractors, business partners, customers, suppliers, local communities, individuals conducting functions on behalf of the company and those whose employment has already ended or not yet begun.



# 3

## DEFINITIONS

### What is a whistleblower system?

You can use a whistleblower system to report violations of the law, abuses and even suspected cases. Whistleblowers decide for themselves whether they wish to provide their personal information.

The whistleblower system conceals the identity of whistleblowers and data subjects. Whistleblowers may also remain anonymous if they wish.

### Who is the whistleblower?

A whistleblower is any natural person who, as a result of his or her professional activity or in the run-up to a professional activity, has obtained information about violations/abuses and reports them to the designated bodies.

The whistleblower should be in good faith. Whistleblowers are deemed to be acting in good faith if, at the time of the whistleblowing, they had reasonable grounds to believe that the information they reported on violations was true.





## Major topics

It is possible to report violations of applicable law and internal rules as well as misconduct. This includes the issues listed below that are not exhaustive.

- Bribery and corruption
- Unethical business practices
- Agreements violating the competition and anti-trust law
- Data protection
- Human rights
- Violations of obligations from human rights and environmental protection
- Conflicts of interest
- Occupational health and safety
- Information security
- Behaviour suggestive of other criminal offences such as fraud, embezzlement, theft, property damage,
- Bookkeeping / Accounting
- Money laundering and terrorism financing

Information and reports that only serve to damage the reputation of an employee are not permissible.

In addition to a deliberately falsified report of facts, an emotional suspicion of a person is also inadmissible. Any misuse of the reporting channels may have consequences under labour law as well as criminal and civil law.



# 4

## INTERNAL REPORTING OFFICE

In an open corporate culture, employees should react openly and early to irregularities. The whistleblower system offers two options to submit information.



## Where to submit information?

Due to our open corporate culture, we would like to encourage you to react openly and early to irregularities. The whistleblower system gives you two options for submitting this information.

The compliance officers are the first option. In this reporting mode, you inform the compliance officers about irregularities. It is up to you how you want to pass on the information and whether you want to provide your personal data or prefer to remain anonymous. You have several options to inform the compliance officers. You can find our reporting channels and further information on the B.I.G. website under About us > Whistleblower system > Reporting channels.

The second option for reporting irregularities is the Compliance Ombudsman. Dr Johannes Dilling accepts your reports as a trusted attorney.

- E-mail: [info@ra-dilling.de](mailto:info@ra-dilling.de)
- Telephone: 0163 34 76 111
- Online reporting channel: [www.safewhistle.info](http://www.safewhistle.info)

Attorney Dr Dilling acts impartially, is bound to secrecy as a person with professional secrecy and is not subject to any instructions from the company management as part of his work as a compliance ombudsman.

## How to submit information?

Any information must be as detailed as possible to allow proper consideration and investigation. You can use the following five questions as a guide:

- Who? - Who is involved?
- What? - What has happened? Description of the facts.
- When? - When did the incident happen?
- How? - How many times has this happened?
- Where? - Where did the incident happen?

If you are unsure of specifics, please use phrases such as "It may have happened" or "It could be that...".



# 5

## PROCEDURE AFTER REPORTING

### Acceptance and documentation of the report

The internal reporting office will confirm receipt of a report to the whistleblower within 7 days at the latest.

Each report will be treated confidentially and according to the applicable data protection laws.

The information will be checked first after receiving the report. The compliance officer will document if any further investigation is needed and then conduct an internal investigation.





# 6

## EXTERNAL REPORTING OFFICE

Whistleblowers can choose to report information about violations to the external reporting office. The external reporting office:

Federal Office of Justice (Bundesamt für Justiz)  
Adenauerallee 99 – 103  
53113 Bonn, Germany

Whistleblowers may also anonymously report potential fraud and other serious irregularities with a potentially negative impact on EU funds to the European Anti-Fraud Office (OLAF):

European Commission  
European Anti-Fraud Office (OLAF)  
1049 Brussels, Belgium

[https://anti-fraud.ec.europa.eu/index\\_de](https://anti-fraud.ec.europa.eu/index_de)



# 7

## PROTECTION OF THE WHISTLEBLOWER

### Identity protection

Particularly important to us: The identity of the whistleblower is protected. Whistleblowers may also submit a report anonymously if they so wish. Contact details provided by the whistleblower will be stored according to data protection regulations and are only visible to the reporting office. Compliance officers and the compliance ombudsman are also prohibited from passing on the contact details of whistleblowers if they do not agree. When storing contact data, the individuals concerned are informed about the purpose of storing and using the data.

The same applies when their data should be passed on to authorities. In general, the name of the whistleblower will not be disclosed, unless disclosure of the whistleblower's identity is mandatory under European Union law or national law for investigations or legal proceedings by national authorities.

### Protection from reprisals

You can be sure: Any person who in good faith reports a suspicion or cooperates in the investigation of a suspicion will not face adverse consequences (such as demotion, termination, salary reduction) or similar disciplinary measures (retaliation) as a result of submitting a report. Whistleblowers who are disadvantaged, discriminated against or harassed should report this to their superiors.

Harassment, threats, discrimination, bullying or the like will not be tolerated towards the whistleblower or any other person who contributed any information. Clearly: B.I.G. will not retaliate against whistleblowers.

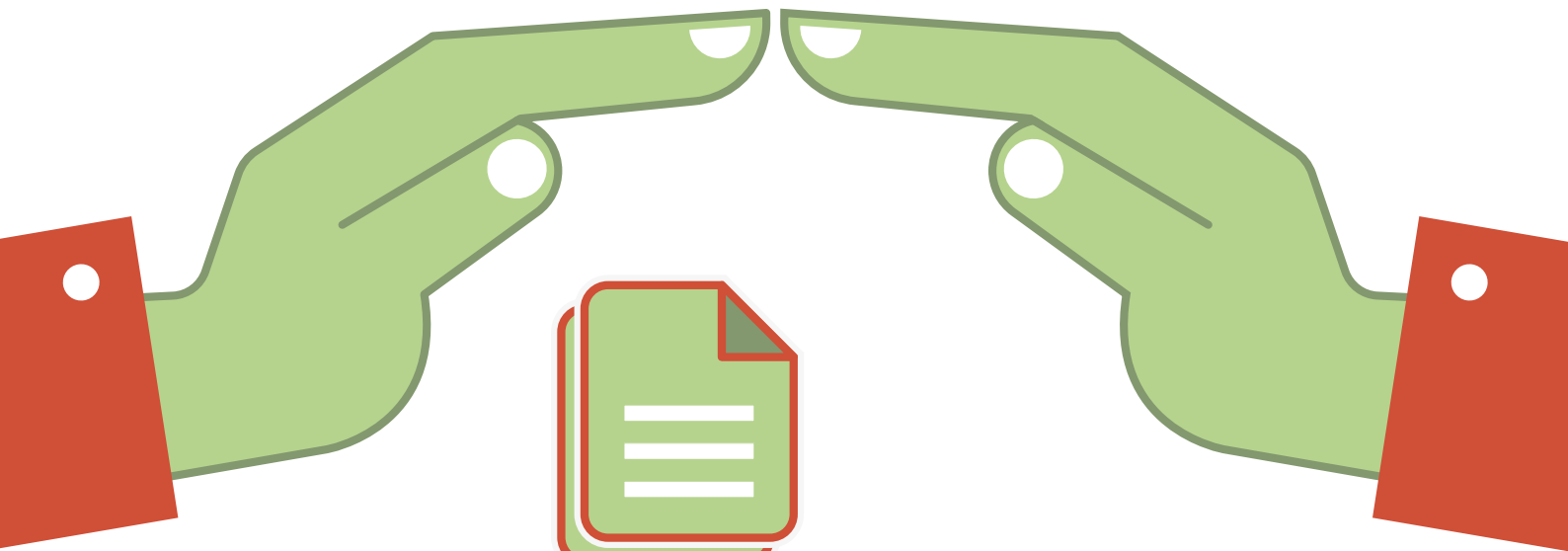


# 8

## PROTECTION OF THE DATA SUBJECTS

Data subjects have the right to be heard and defend themselves, and to confidentiality of their identity.

The identity of data subjects and whistleblowers must be kept confidential during the investigation. If the suspicion expressed in the report is not confirmed, the data subjects have the right to have their stored data deleted.



# 9

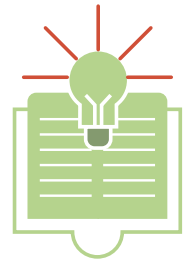
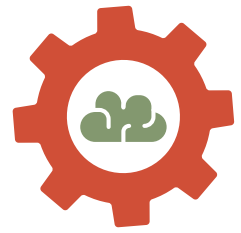
## PROCESSING OF PERSONAL DATA

Reports over the whistleblower system include personal data.

Personal data processed and stored during an investigation include: The name, position, and contact information (such as e-mail address or phone number) of the whistleblower, data subject and any witnesses or others involved.

Unless national regulations, particularly the GDPR, prescribe otherwise, the company will only process personal data that is relevant to the investigation. Reported data irrelevant to the procedure will be deleted immediately. Collected data is generally deleted within two months after the completion of an internal investigation in the company.

Anyone involved in the procedure, particularly the whistleblower and the data subject, may contact the officer responsible for data protection in the company at any time to check whether the applicable data protection regulations have been followed.





# 10

## CLOSING PROVISIONS

This policy is available to everyone at the link: <https://berlin.industrial.group/en/home/> Employees also have the option of accessing this policy on the intranet.

All employees are required to complete the whistleblower system training offered by the company. The compliance officers organise the training.

This policy comes into effect on December 1st, 2022.

## Contacts



**KLAUDIA MICHALSKA**

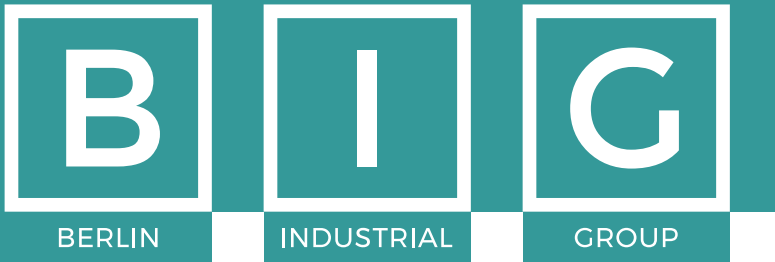
Compliance officer  
[klaudia.michalska@berlin.industrial.group](mailto:klaudia.michalska@berlin.industrial.group)



**DR JOHANNES DILLING**

Attorney, compliance ombudsman  
[info@ra-dilling.de](mailto:info@ra-dilling.de)

**UNIQUE, UNITED.**



## **CONTACT**

**BERLIN.INDUSTRIAL.GROUP.**  
SCHWARZE-PUMPE-WEG 16  
12681 BERLIN

 [info@berlin.industrial.group](mailto:info@berlin.industrial.group)

 +49 (0) 30 – 91 20 74-10

 [www.berlin.industrial.group](http://www.berlin.industrial.group)