



Rules of whistleblowing procedure

in accordance with the KIRCHHOFF Automotive Whistleblowing Policy and the Complaints Handling Procedure

KA Whistleblowing process



*Investigators are impartial and obliged to confidentiality.

Reporting the case

- All **employees and each third party (whistleblowers)** are encouraged to immediately raise any reportable concern. The KIRCHHOFF Automotive whistleblowing procedure is free of charge. Reports can be made in local language.
- **Reportable concerns under KIRCHHOFF Automotive (KA) whistleblowing process:** actions or omissions connected with KA's business activity, the conduct of KA employees, or in the KA's supply chain that whistleblower has reasonable grounds to suspect it constitutes non-compliance or a potential risk thereof. It may include but is not limited to corruption, fraud, conflict of interest, negligence, breach of trust and breach of duty, an act of unfair competition, breach of anti-trust law, breach of confidentiality and information security, failure to respect international sanctions, harmful and unethical business behavior and practices, breach of human rights, breach of labor law, breach of environmental regulations, or the violation of any other applicable supranational and national law and internal regulations.
- **Reports should be submitted responsibly.** This means that a reportable concern shall be based on facts and that whistleblower does not make a false accusation.
- When it's possible provide the following information:
 - What happened?
 - Who was involved in the case?
 - When and where did the incident happen?
 - How can the incident be proved?
- All employees can report any of a reportable concern to either their direct superior, Head of Department, local HR, or the local Compliance Delegate. Furthermore, all employees and third parties may report suspected or known misconduct to Compliance Officer or Business Ethics Ombudsman, who can ensure full anonymity to the whistleblower.

Compliance Delegate - Assigned employee responsible for investigating the whistleblowing disclosures on a local level in respective entity; contact details available locally

KIRCHHOFF Automotive Compliance Officer
Agnieszka Filip, Global GRC Director
Phone: +48 695 166 028
e-mail: compliance@kirchhoff-automotive.com

Ombudsman
Dr. Tobias Eggers, Lawyer
Phone: +49 231 9580 6850
e-mail: hinweis@park-wstr.de

By regular mail or in person:
Dr. Tobias Eggers,
PARK Wirtschaftsstrafrecht, Rheinlanddamm 199,
44139 Dortmund, Germany



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Acknowledgment of report receipt

Whistleblower shall receive an acknowledgment of receipt of the report within, at the latest, 7 calendar days of the notification.

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Preliminary assessment

The matter will be referred to the relevant local Compliance Delegate or Compliance Officer or Ombudsman to determine whether the matter falls within the Whistleblowing Policy.

KIRCHHOFF Automotive ensures that the investigation is carried out with the proper level of expertise, and independence and those involved are impartial and are not at risk of any conflict of interest.

If the reported case does not fall under the whistleblowing process, the whistleblower will be informed respectively without undue delay.

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Investigation

If determined in the preliminary assessment that an investigation is required, the relevant local Compliance Delegate or Compliance Officer conducts an investigation, in a confidential, objective, and independent manner, to establish the facts and evaluate the correctness of the received reportable concern.

The relevant Compliance Delegate or Compliance Officer is entitled to involve various resources on a confidential basis adequate for the nature of the concern under investigation.

While investigating the following principles apply:

- investigations are always led by at least 2 persons to keep objectivity,
- investigator is impartial, independent, not bound by instruction, objective with respect to the subject being investigated and obliged to secrecy,
- investigator has necessary expertise.

The investigation process might be impacted if the investigator is unable to contact whistleblower to get in-depth information.

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Conclusions presented to the Compliance Committee & Decisions

Once the investigation is completed, the relevant Compliance Delegate or Compliance Officer presents the investigation findings to the Compliance Committee for final recommendations and/or decisions. If reported non-compliance is of a local nature, Compliance Committee provides recommendations to the respective management board for final conclusions and decisions.

KIRCHHOFF Automotive will take appropriate countermeasures immediately.

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Solid feedback to the Whistleblower

Once the investigation is finalized, the whistleblower must be informed about its completion and conclusions. A reasonable timeframe to provide solid feedback must not exceed 3 months from the acknowledgment of the report's receipt. In justified cases, an investigation may take longer but the whistleblower must be informed respectively in a timely manner.

Documentation

The individual steps, disclosed information, documents, as well as the outcome of the investigation will be documented in an appropriate manner and retained confidentially. All documentation will be maintained for as long as permitted under applicable law.

Anonymity and Confidentiality

KIRCHHOFF Automotive assures whistleblowers' identity will be treated in confidence. Whistleblowers' decision is to reveal identity, however, they are encouraged to share it to support the effectiveness and accuracy of the investigation.

The relevant Compliance Delegate/Compliance Officer is responsible for ensuring that the identity of whistleblower is not disclosed except for:

- if Whistleblower provides the proper consent, or
- it is necessary to disclose it to the individuals involved in the investigation, to ensure proper examination of the subject case, but only to the extent needed (need-to-know) and allowed by applicable law, or
- disclosing it to the legal office to obtain legal advice or representation in relation to the reportable concern, or
- where it is required by the applicable law.

The identity of individuals affected by the investigation e.g., witnesses and person(s) suspected of non-compliance must also be protected and treated in confidence.

Non-retaliation principle

KIRCHHOFF Automotive assures that all whistleblowers are protected against retaliation, disadvantage, or punishment as a result of raising genuine concerns, even if they turn out to be mistaken. Detrimental treatment includes but is not limited to dismissal, alteration of the whistleblower's position or duties to disadvantage, discrimination, disciplinary action, threats, or other unfavorable treatment connected with raising a reportable concern.

Retaliation constitutes itself a breach of statutory provisions as well as a violation of our Code of Conduct. Reports of retaliation must be investigated separately. Employees involved in such conduct may be subject to disciplinary action up to and including termination of the employment, or result in liability under other applicable legal provisions. Any contractors or third parties may have their contracts terminated.

External reporting

Employees and third parties are encouraged to use internal whistleblowing channels first (refer to point 1). However, there is also a possibility to use external channels if these are provided by local authorities.