



BESTSECRET

Whistleblowing Policy

May 2023



Document information	
Type	Policy
Responsible BU/ESU	Compliance
Responsible Person	Anne Meckbach
Version	1.0
Status	approved

Scope	
Companies	Best Secret Group SE and all fully consolidated subsidiaries (jointly „ BestSecret Group “, each of the companies a “ Group Company ” and jointly the “ Group Companies ”)
BUs/ESUs/employees subject to this policy	all
Countries	all
Effective from	09 May 2023

Communication Version 1.0			
Activity	BU/ESU	Name	Date
Draft	Compliance	Anne Meckbach	18 April 2023
Professional Approval	Compliance	Anne Meckbach	26 April 2023
Conformity Check	Compliance	Anne Meckbach	26 April 2023
Approval	Executive Board	-	27 April 2023
Publication	Compliance	Anne Meckbach	09 May 2023

Change History		
Date	Version	Reason for Change
29 March 2023	1.0	Issuance of policy



Why do we need this policy?

Compliance is a question of attitude for the BestSecret Group and means more than the observance of law and order. Honesty, credibility and integrity are part of our identity.

Our compliance management system is designed to identify potential risks at an early stage and to take appropriate countermeasures. Reports help to counteract and stop violations in order to prevent damages for the BestSecret Group, our employees, business partners and the society as a whole. It is our duty to prevent illegal and irregular behavior and we therefore expressly encourage everyone to inform us of suspected violations of the law, our internal policies or any other misconduct. This applies not only, but especially, to possible corruption offenses.

To which cases does this policy apply?

This policy governs how reports of matters that may constitute a violation of applicable law or internal BestSecret Group policies can be made, how these reports are handled, and how whistleblowers are protected.

To which cases does this policy NOT apply?

The policy does not apply to

- purely civil law issues (e.g. warranty claims) and purely personal complaints (e.g. disagreements or other interpersonal conflicts between employees, unless they are very severe).
- as from 01 January 2024 reports in accordance with the German Supply Chain Due Diligence Act (*Lieferkettensorgfaltspflichtengesetz*); for this, the specific rules of procedure shall apply.

The main points at a glance

- The opportunity to submit reports is open to all our employees, including temporary workers, but also to our customers, suppliers and other third parties.
- If desired, reports can be submitted anonymously via an electronic whistleblowing system. Reports may also be made in a personal meeting.



Contents

Why do we need this policy?	3
To which cases does this policy apply?	3
To which cases does this policy NOT apply?	3
The main points at a glance.....	3
1 Definitions.....	5
1.1 Whistleblowers.....	5
1.2 Employees	5
1.3 Report.....	5
1.4 Reporting Office	5
1.4.1 Internal Reporting Office.....	5
1.4.2 External Reporting Office	6
2 What happens if a report is made at the internal reporting office?	6
2.1 Making the Report and Confirmation of Receipt	6
2.2 Review, Forwarding to or consultation with other departments or bodies	6
2.3 Discussion of the subject matter.....	7
2.4 Finding a solution	7
2.5 Feedback to the Whistleblower	7
2.6 Documentation, Improvements of the Whistleblowing System.....	7
3 How are reports treated?	7
4 How are Whistleblowers protected?.....	7
4.1 Anonymity	7
4.2 Confidentiality	7
4.3 No Retaliation.....	8
5 Sanctions of violations of this policy	8
6 Language versions	8
7 Review and Amendment	8



1 Definitions

1.1 Whistleblowers

A whistleblower is a person who points out (possible) wrongdoings. This can be organs, executives, employees or temporary workers of BestSecret Group; external third parties such as business partners, customers, suppliers, etc. can also be whistleblowers.

1.2 Employees

An employee is any person who is in an active, temporary or permanent employment relationship with one of the companies of the BestSecret Group. This also includes directors, managers, temporary workers, working students and interns.

1.3 Report

For the purposes of this policy, a report is any notice of a matter that may be a violation of applicable law or BestSecret Group internal policies.

For example, reports can be made on the following topics: Fraud, embezzlement, corruption, theft, misstatements in financial statements, money laundering, terrorism financing, insider trading and market manipulation, insolvency offenses, antitrust violations and other violations of competition laws, conflicts of interest, violations of environmental laws, product safety and product conformity, traffic safety, occupational safety, consumer protection, sanctions list and embargo violations, tax offenses, non-compliance with minimum wage requirements, clandestine employment, betrayal of trade secrets, discrimination, harassment, threats and other physical attacks, other criminal law and other violations of applicable law.

The whistleblower system does not cover purely civil law issues (e.g. warranty claims outside the scope of consumer protection, product liability issues) or purely personal complaints (e.g. disagreements or other interpersonal conflicts between employees) if they are not so severe as to fall into one of the above categories.

In principle, however, the BestSecret Group expressly supports the provision of reports given in good faith and therefore, in case of doubt, the matter in question should rather be addressed, even if there is uncertainty as to whether it is a relevant case.

Deliberately or grossly negligent false or misleading allegations or accusations are not permitted and will be treated as a compliance violation in their own right.

1.4 Reporting Office

1.4.1 Internal Reporting Office

The BestSecret Group has created an internal reporting office using an electronic whistleblower system, which whistleblowers can use to submit reports anonymously if they wish. The electronic whistleblower system can be reached free of charge around the clock at:

whistleblowing.bestsecret.com

Independently of the electronic whistleblowing system, reports can be submitted in person to Compliance, HR, the legal department and Corporate Security. Personal meetings can be arranged at any time via **compliance@bestsecret.com**.

The internal reporting office is operated by BestSecret Group SE for all companies of the BestSecret Group and is supervised by the Compliance department. The employees of the compliance department work independently and free of professional instructions. All reports received by the internal reporting



office are treated confidentially - regardless of whether the report is submitted anonymously or by name.

1.4.2 External Reporting Office

In addition to the internal reporting office, whistleblowers may also have access to external governmental reporting offices, such as the reporting office at the Federal Office of Justice. However, the BestSecret Group recommends that whistleblowers first use the internal reporting channel.

1.4.3 Information on Reporting Offices

The management of each Best Secret Group company will ensure that for each company, both employees and third parties are made aware of (i) at least one internal reporting office to which reports can be made orally, in writing and in person, and (ii) the relevant external reporting channels. The management of each Best Secret Group company shall provide its employees with clear and easily accessible information on external reporting procedures as of the effective date of the Whistleblower Protection Act or comparable foreign standards. Upon request, Compliance will provide appropriate templates for this purpose. Compliance has the right to request additional reporting points from management.

2 What happens if a report is made at the internal reporting office?

2.1 Making the Report and Confirmation of Receipt

The whistleblower submits his report to the internal reporting office using one of the above-mentioned channels.

The receipt of the report will be confirmed by the internal reporting office within seven days, provided that it is objectively possible to contact the whistleblower (i.e. not in case of a fully anonymous report).

IMPORTANT: If the report is submitted via the electronic whistleblowing system (anonymously, if desired), the system generates access data that can only be accessed by the whistleblower. **It is important that the whistleblower takes note of this access data so that this communication channel can be accessed in the further course.** The access data cannot be viewed by the BestSecret Group (and therefore cannot be restored).

2.2 Review, Forwarding to or consultation with other departments or bodies

The internal reporting office carries out a preliminary check of the facts and, if necessary, checks their plausibility by making initial inquiries with the whistleblower. If the report is not plausible, the case is closed.

If the report is plausible, the reporting office examines the details of the report. If appropriate, the internal reporting office forwards the matter to another department (e.g., the legal department) for further examination or involves another department in the examination. In this process, the information is anonymized as far as possible and only the personal data required to investigate the matter is passed on.

If the report refers to employees of the compliance department or members of the management of the companies of the BestSecret Group who are not also members of the Executive Board of BestSecret Group SE, the report will be forwarded to the Executive Board of BestSecret Group SE. If the report refers to a member of the Executive Board of BestSecret Group SE, a report is made to a member of the Supervisory Board of BestSecret Group SE (usually the Chairman of the Audit Committee).



2.3 Discussion of the subject matter; potential closure of the case

If deemed necessary by the Compliance department, the facts of the case are discussed with the whistleblower. If desired, the whistleblower can remain anonymous.

If the case is closed (i.e., the complaint is rejected), the whistleblower will be given an explanation of the reasons for the decision.

If the case is not closed, a solution will be worked out (see section 2.4).

2.4 Finding a solution

If the report is found to be accurate (in whole or in part), the underlying violation will be stopped immediately, if possible, and corrective action will be taken, if possible. This may include reporting the matter to government authorities and taking other legal action. However, measures such as conversations or training courses are also conceivable. This depends in each case on the circumstances of the individual case and, in particular, the severity of the identified violation. If necessary, compensation agreements may also be arranged.

2.5 Feedback to the Whistleblower

Feedback is provided to the whistleblower within three months of confirmation of receipt of the report at the latest, provided that it is objectively possible to contact the whistleblower (cf. complete anonymity without use of the electronic whistleblowing system). Relevant data protection regulations must be observed throughout. This may also affect the amount of information provided to the whistleblower.

2.6 Documentation, Improvements of the Whistleblowing System

The report, the steps of the investigation and its results are documented by Compliance and treated confidentially. Insofar as conclusions of a general nature can be drawn from the respective case, these will be used to improve and expand the Compliance Management System.

3 How are reports treated?

Case processing is objective and impartial. Access to information is limited to those persons who absolutely need this information to process the case (need-to-know principle).

The persons involved in case processing act independently. This means that the case handlers are impartial, independent in their case handling and not bound by instructions.

4 How are Whistleblowers protected?

4.1 Anonymity

Each whistleblower is free to decide whether to disclose his or her identity when submitting a report. Nevertheless, BestSecret Group encourages whistleblowers to submit reports that include their name, as this facilitates the processing of the report.

4.2 Confidentiality

The information provided as part of the report and the facts and circumstances ascertained as part of any investigation will be treated confidentially. This means that personal data, in particular, will only be disclosed to the extent necessary for the processing and examination of the report. In this respect, the employees of the Compliance Department are free and not subject to any instructions, i.e. they cannot be forced to disclose information by the management without good reason. This also applies if the suspicion ultimately proves to be unfounded.



However, this does not apply if the whistleblower agrees to the disclosure of the data, if the information is passed on to an external third party who is bound to professional secrecy, e.g. in order to obtain legal advice, or if disclosure is required by law (e.g. in the case of indications of certain criminal acts).

4.3 No Retaliation

It is prohibited to discriminate against the whistleblower because of the report, e.g. to dismiss him, to assign him a different (worse) job, to discriminate against him or to intimidate him). This also applies if it should turn out in the course of the investigation that the report was incorrect. The situation is different, however, if the report was not made in good faith, i.e., was deliberately or grossly negligently false or misleading. This constitutes a separate violation to be prosecuted.

However, the submission of a report does not generally protect the whistleblower from sanctions, insofar as he or she may have been involved in the underlying violation (no crown prosecution). Nevertheless, in the vast majority of cases, it will be viewed positively when deciding on possible sanctions if the offender himself cooperates in clarifying the case.

5 Sanctions of violations of this policy

Violations of this policy will be sanctioned to the extent legally permissible, taking into account the circumstances of the individual case.

6 Language versions

This guideline is published in a German and an English version. The German version shall take precedence over the English version.

7 Review and Amendment

The policy is regularly reviewed to ensure that it is up to date and supplemented if necessary. Should the need for changes or additions be identified outside of the regular review, the policy will be amended or supplemented accordingly.

Changes to this policy, other than mere changes in wording, require the same approval as was required for its introduction.