

Rules of procedure for the reporting and complaints system at the ESG Group in accordance with the German Supply Chain Act (LkSG) and the German Whistleblower Protection Act (HinSchG)

ESG Elektroniksystem-
und Logistik-GmbH

Livry-Gargan-Straße 6
D-82256 Fürstenfeldbruck

Tel: +49 (89) 9216-0

Fax: +49 49(89)9216-26 31

E-mail: compliance@esg.de

www.esg.de

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1 Purpose

ESG Elektroniksystem- und Logistik-GmbH and its subsidiaries firmly believe that the environment in which we operate should be rooted in the highest standards of integrity and legality. It is a matter of great importance to us that all of our business activities are implemented in full compliance with the applicable laws, regulations and ethical standards.

To ensure that we meet this obligation, it is essential that we establish an effective system for reporting compliance violations. We explicitly encourage all employees, business partners and third parties to report any concerns or suspicions they may have with regard to possible infringements of laws or our compliance guidelines.

We are aware that some people may have concerns or misgivings about submitting a report of this nature. For this reason, we expressly emphasise that we promote a culture of openness, trust and support. Any individuals reporting information in good faith have no reason to fear any negative consequences. We will take all the necessary measures to ensure that their identity remains protected and that no retaliatory measures are taken.

The reporting of suspicions is not just a right but indeed the responsibility of each and every one of us. It is our joint responsibility to create an atmosphere in which we can speak honestly and transparently about possible violations so that we can rapidly identify and eliminate them.

We wish to encourage you to report any concerns or observations of possible violations to our dedicated reporting offices that exist for this purpose. The relevant contact data and procedures are laid down in these rules of procedure.

By actively participating in this process, you will be playing your part in enabling us to continue upholding the highest standards of compliance. We appreciate your support and are grateful for your commitment to jointly promoting a corporate culture that is characterised by integrity and legality.

2 What can you report?

This procedure can be followed to submit any reports of possible legal infringements and/or rule breaking ('compliance violations'). In particular, risks or violations relating to human rights or the environment can be reported that occur within the business area of the ESG Group or along our supply chain.

3 What possibilities exist for reporting a complaint?

All employees or third parties can submit reports via one of the following complaints channels:

Whistleblower system

Anyone wishing to submit a report anonymously can use our whistleblower system. The 'Integrity Line' system is operated on behalf of ESG GmbH by EQS Group AG (Hardturmstrasse 11, 8005 Zurich, Switzerland – referred to in the following as 'EQS'). As the operator, EQS is not able to access or view the information collected.

The whistleblower system is protected by various technical security measures. To ensure the anonymity of the whistleblower, should this be desired, no IP address is stored.

The whistleblower system can be accessed at <https://esg.integrityplatform.org>. To exclude the possibility of determining whether the whistleblower system has been accessed via the homepage, the address is only provided in text form on the website and not as a link.

Ombudsperson

Another option available for a whistleblower to submit a complaint is to contact the ombudsperson of the ESG Group. The ombudsperson, Mr Björn Rohde-Liebenau, can be contacted either by phone at 069-9794 4949 or round the clock by e-mail at the address: esg@risk-communication.de.

Contacting the ombudsman is naturally at no cost to the whistleblower.

Reporting by post

Reports and complaints can also be sent by post as well as by internal post to ESG Compliance at the following address:

ESG Elektroniksystem- und Logistik-GmbH
Compliance, F1
Livry-Gargan-Str. 6
82256 Fürstenfeldbruck

They can also be sent by e-mail to: compliance@esg.de.

Reporting in person

Whistleblowers wishing to submit a report in person can contact the Chief Compliance Officer or the Compliance Department at any time during ESG business hours (Monday to Friday, 9.00 am to 5.00 pm) at the administrative headquarters at Livry-Gargan-Str. 6, 82256 Fürstenfeldbruck. We recommend making an appointment in advance; this can be done round the clock via the e-mail address: compliance@esg.de.

Complaints Office

Employees of the ESG Group as well as external third parties can report compliance violations at any time directly to the Compliance Department (Complaints and Reporting Office) or the Chief Compliance Officer at ESG. They can be contacted by telephone on Monday to Friday from 9.00 am to 5.00 pm by calling 089-92161-0 or round the clock by e-mail at the address: compliance@esg.de.

In addition, employees can contact managers, responsibility holders (such as data protection officers, occupational safety experts) or works council members.

4 Who is involved in the complaints procedure?

Regardless of the complaints procedure chosen, all reports are forwarded to the Compliance Department of ESG Elektroniksystem- und Logistik-GmbH ('Complaints Office') for an initial plausibility review.

5 How does the complaints procedure work?

All submitted reports are handled confidentially Irrespective of the channel through which the complaint is received. All data relating to involved persons and facts are deserving of protection and, as a rule, fall under the special protection of the Whistleblower Protection Act (HinSchG). Reports and complaints can also be submitted anonymously, i.e. with no mention of the name of the whistleblower.

5.1 Documenting reports

The ESG Compliance Department (Complaints Office) documents the report. No more than seven days after a report is received, the whistleblower will be sent a confirmation of receipt from the Complaints Office.

5.2 Reviewing the report

First of all, the Complaints Office checks whether sufficient information exists to enable further establishment of the facts. Should this not be the case, the Complaints Office will contact the whistleblower, if possible, to ask for further details. If it is not possible to contact the person and the available information is insufficient, the case will be closed.

5.3 Clarification of the facts

The Complaints Office either conducts a comprehensive investigation of the facts itself or (especially in cases relating to the Supply Chain Act - LkSG) forwards the matter in adherence with both the principle of confidentiality and data protection to another responsible supporting office within the company for processing. In doing so, the Complaints Office ensures that no conflicts of interest exist.

In the course of the investigation, the whistleblower may be contacted, where necessary, by the Complaints Office or responsible department and asked to provide further information.

If the Complaints Office or other responsible office finds after establishment of the facts and due consideration and examination that neither a risk, particularly relating to human rights or the environment, has been substantiated nor any other compliance violations exist, the case is closed.

5.4 Devising a solution

However, if the Complaints Office or other responsible office concludes that the report is confirmed, a proposal for remedial action is devised and the follow-up measures required for this case are initiated and implemented. In particular, follow-up measures can consist of amending internal processes or the risk management system or they may be of a disciplinary nature. The progress of the implementation is tracked by the responsible department and the Complaints Office.

5.5 Conclusion of the procedure

The whistleblower is informed of the outcome of the procedure, insofar as the person can be contacted. With complaints that result in a complex investigation, this may require a considerable amount of time, perhaps even extending to months.

6 Whistleblower protection

We place great value on promoting a culture of transparency and integrity. All whistleblowers who avail themselves in good faith of the complaints procedure enjoy protection and have no reason to fear any negative consequences.

Furthermore, the reputation of the person, the employment relationship and the career prospects of an honest whistleblower must be protected, also and in particular when the report in question relates to a compliance violation that has the potential to damage the company.

Deliberately false reports or malicious claims will, however, not be tolerated.

Contact:

Compliance Department of ESG: compliance@esg.de