

# Complaints Rules of Procedure of according to the Act on Corporate Due Diligence Obligations in Supply Chains

In implementation of Section 8 (2) and (4) of the Act on Corporate Due Diligence Obligations in Supply Chains of 16 July 2021 (Federal Law Gazette 2021, p. 2959 et seq. – Act on Corporate Due Diligence Obligations in Supply Chains, hereinafter referred to as "LkSG"), ista SE, Luxemburger Str. 1, 45131 Essen, Germany (hereinafter referred to as "ista") hereby adopts these Complaints Rules of Procedure.

## Purpose of complaints procedure

ista complies with all obligations under the LkSG. Among other things, the LkSG requires ista to set up a whistleblowing process – which ista has already introduced several years ago.

The "Speak-Up" whistleblowing system used by ista is an internet-based tool provided by the independent EQS Group AG. The data is stored in a high-security data centre in Germany.

The complaints procedure enables reports

- concerning human rights or environmental risks; and
- regarding violations of human rights or environmental obligations arising from business activities in ista's own business area or those of one of ista's direct or indirect suppliers.

Furthermore, any violation of the ista Code of Conduct can be reported via the complaints procedure.

ista uses the information received via the complaints procedure to avoid, end or minimise the aforementioned risks or violations as far as possible.

## Persons authorised to raise a complaint

The complaints procedure is open to any person who would like to report a matter concerning

- human rights or environmental risks in ista's own business area or that of one of ista's direct or indirect suppliers;
- violations of human rights or environmental obligations arising from business activities in ista's own business area or that of a direct or indirect supplier of ista; or
- a violation of the ista Code of Conduct (also with regard to corruption, competition law, etc.)

Whistleblowers do not have to be employees of ista or of a direct or indirect supplier of ista.

## Subject matter of reports

Subject matter of such reports can be

- human rights or environmental risks in ista's own business area or that of one of ista's direct or indirect suppliers;
- violations of human rights or environmental obligations arising from business activities in ista's own business area or that of a direct or indirect supplier of ista; or
- violations of the ista Code of Conduct.

In order to submit a report, it is sufficient that a whistleblower has sufficient reason to believe at the time of the report that one of the aforementioned risks or violations actually exists, even if this assumption subsequently proves to be incorrect. ista will not penalise any whistleblower on the basis of a report submitted in good faith.

## Reporting channels, protection of whistleblowers, data protection

Reports can be made verbally, by e-mail, letter or in any other commonly used form of communication via the following reporting channels:

E-Mail: [compliance@ista.com](mailto:compliance@ista.com)

Postal address: ista SE, Corporate Compliance  
Luxemburger Straße 1, 45131 Essen, Germany

Whistleblowing system: [www.bkms-system.com/ista](http://www.bkms-system.com/ista)

The persons responsible for receiving reports – at ista this is the Corporate Compliance Team – are obliged to maintain confidentiality. They work independently and investigations are not subject to any undue influence. The Corporate Compliance Team processes reports impartially and without bias. If desired, reports can also be submitted anonymously via the whistleblowing system.

The confidentiality of the whistleblower's identity is maintained throughout the entire process. Wherever possible, whistleblowers should give the persons in charge of the investigation process the opportunity to provide feedback and, if necessary, ask questions. When using the anonymous whistleblowing system, this can be done by setting up a virtual mailbox.

During the entire investigation process, ista complies with all applicable data protection regulations. Whistleblowers are particularly protected by the Whistleblower Protection Act (Employment Rights Act 1996 (as amended by the Public Disclosure Act 1998) in the UK) and the ista Code of Conduct. Protection against intimidation of and retaliation against whistleblowers applies to all employees as well as

business partners, customers and other external third parties who have reported suspected or actual misconduct in good faith.

## **Complaints procedure process**

Once a report has been received, the complaints procedure process generally passes through the following stages:

1. The persons responsible for receiving reports – Corporate Compliance – confirm receipt of the report to the whistleblower within seven days.
2. Corporate Compliance carries out a plausibility check of the report received, if necessary, in coordination with other departments – always prioritising whistleblower protection. If the report appears plausible, an internal investigation is initiated.
3. In principle, Corporate Compliance is responsible for internal investigations. Witnesses or accused persons may be interviewed or other evidence collected during the course of the investigation. In the course of investigating the facts of the allegation, it may be necessary to ask the whistleblower questions, which is why it is desirable to establish a channel of communication between Corporate Compliance and the whistleblower. The results of the internal investigation are summarised in a final report.
4. Corporate Compliance provides the whistleblower with feedback on the status of the investigation within three months of confirmation of receipt of the report, even if the internal investigation has not yet been concluded at that time.
5. On the basis of the final report, Corporate Compliance decides as to whether human rights or environmental risks or human rights or environmental violations or violations of the ista Code of Conduct exist and, if so, what measures are required to avoid, eliminate or minimise them. If necessary, the Human Resources and Corporate Legal departments as well as the ista Executive Board are also consulted.
6. After the case has been closed, the whistleblower will receive feedback from Corporate Compliance. ista asks for your understanding that it cannot provide the whistleblower with any details about the outcome of the report, the internal investigation and the possible remedial measures for data protection reasons.

If the circumstances of the individual case require it, Corporate Compliance may deviate from the procedure described here or take additional measures.

## **Review of complaints procedure**

ista reviews the effectiveness of these Complaints Rules of Procedure at least once a year. In addition, ista will carry out an ad hoc review if a significantly changed or significantly expanded risk exposure is expected in its own business area or with direct or indirect business partners, for example, due to the introduction of new products, projects or a new business area.

## **Publication of these Rules of Procedure**

ista makes the current version of these Complaints Rules of Procedure publicly available on its website.

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