

Rules of Procedure

In accordance with the requirements of the Czech Whistleblower Protection Act (WPA), we offer the possibility to report violations of applicable law and internal regulations that have arisen from the economic activities of Muhr und Bender KG and its direct and indirect subsidiaries ("Mubea Group") in the Czech Republic through a web-based reporting system to be found here: <https://mubea.integrityline.com/frontpage>

Submitting a report is possible anytime and free of charge. In addition to submitting a written report by means of a questionnaire, you can also submit a report by an audio message. For this purpose, you can use a sound clip application, where you can record a message. In order to ensure your anonymity, your voice is distorted accordingly in the audio file created. All information provided to us can be submitted anonymously if you wish and if so selected in the submission process. Further, a report can also be made in person to the local compliance officer in the Czech Republic.

In order to be able to process possible reports appropriately, we would like to ask you to create and use a secure and protected mailbox on this platform, through which the local compliance officer can discuss the facts with you if necessary. For this purpose, you will receive a case ID after submitting the report and can log in to your secure mailbox with a password created by yourself. To process the information effectively, we depend on your assistance and would like to ask you to regularly check the contents of the mailbox.

The local compliance officer entrusted by Czech entities of the Mubea Group with the implementation of the grievance system in the Czech Republic is obligated to confidentiality and may not share information on the report outside of the Czech entity of the Mubea Group where the incident occurred.

Below you can find further information on how your report is processed:

What happens after your report has been received?

After you have submitted a report falling within the subject of the WPA, you will receive an acknowledgement of receipt immediately but not later than seven days after you have submitted the report. Abusive reports will, however, not be investigated.

Who processes the report?

The report is assessed and processed by the local compliance officer entrusted with it by the Czech entity of the Mubea group concerned by the incident reported.

What procedural steps will follow?

After submission of the report, you will obtain a confirmation of receipt within 7 days. After receipt of a report, it is first checked for plausibility by the compliance officer. In particular, the compliance officer will check whether the incident reported might be considered as a violation of applicable law or internal regulations. If this is not the case, you will receive a corresponding notification.

If the reported incident is considered to be a violation of applicable law or internal regulations and there are any open questions regarding the facts of the incident, the compliance officer will

communicate with you via the protected mailbox regarding the facts. Therefore, it is of particular importance that you remember the case ID and your personal password for the protected mailbox. At the latest upon clarification of the facts, the compliance officer shall make a proposal to the entity in order to remedy the violation. The entity decides what measures are to be taken to solve the reported incident or to prevent any violations.

The compliance officer will inform you in writing of the results of the assessment within 30 days after the submission. In factually or legally complex cases, this period can be extended by up to additional 30 days, but no more than twice.

Confidentiality and data protection

All information, documents and files provided to us in the report will be treated confidential and in compliance with the relevant data protection laws and other legal provisions. Without your express written consent, your identity will not be disclosed to any person other than to the compliance officer. This also applies to all other information from which your identity can be directly or indirectly deduced.

In the case of a verbal report, the conversation is whether recorded in a permanently retrievable manner or logged, subject to your consent. If there is no consent the voice recording will be documented at least to its wording. The same applies to verbal information given in a personal conversation.

Investigations

Investigations conducted on the basis of reports are carried out objectively and impartially. The presumption of innocence applies to accused persons. All investigative measures must be suitable, necessary and appropriate. An investigation will only be initiated after careful examination of the report and if there are concrete indications of a violation of law or internal rules.

Protection against discrimination

Any taking of reprisals, threat of reprisals or the attempt of taking reprisals is prohibited. All reporting persons are protected against retaliation and punishment by the respective entity of the Mubea Group. Punishment covers direct reactions to a report (e.g. warning or dismissal), while retaliation covers consequences that have a causal link to the report (e.g. discrimination or denial of promotion).

Employees who knowingly or negligently provide false reports may be subject to consequences under labor law and, if applicable, claims for damages. Furthermore, there is no protection against prosecution by the state. Disclosure by the reporting person of the subject matter of the report to

third parties or disclosure of the reporting person's identity without the consent of the Mubea Group is not permitted. This would lead to a loss of protection against retaliation or punishment.