



# Policy Whistleblower System

Version 1.0

**UNICEPTA**

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# 1 General document information

## 1.1 Formal information

## 1.2 Document attributes

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Document administration	Compliance
Author	J. Schulz
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Confidentiality	public
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## 1.3 Document history

Version	Date	Author	Comment
1.0	09.09.2024	J. Schulz	Initial version

## 1.4 Original place of storage

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## 1.5 Communication

The document is intended for internal and external use. It is to be made known to all employees of the UNICEPTA Group, as well as to all other stakeholders of the UNICEPTA GROUP.

## 1.6 Aim and purpose

A key prerequisite for the business operations of the UNICEPTA GROUP is ensuring integrity in all business processes. The foundation for this is current legislation and our Code of Conduct. We place great importance on avoiding unlawful and unethical behavior in all business relationships and offering transparent and fair conditions.

We do not tolerate violations of applicable laws or our Code of Conduct. Tips from external parties and employees can help us detect risks early and avoid legal consequences and damage to our reputation. To prevent potential legal violations and minimize environmental and human rights risks within our business operations and beyond, UNICEPTA has established a whistleblower system based on the legal provisions of the Whistleblower Protection Act and the Supply Chain Due Diligence Act (LkSG), through which grievances can be reported.

## 1.7 Scope of validity

This document applies to all stakeholders of the UNICEPTA GROUP.

The procedures described in this instruction apply specifically, though not exclusively, to reports in accordance with:

- I. The Supply Chain Due Diligence Act, with a focus on violations of human rights and environmental protection regulations. These include:

Child labor,

Forced labor,

Risks related to working conditions (e.g., violation of the right to freedom of association, non-compliance with local minimum wages and fair remuneration, discrimination),

Health and occupational safety risks,

Illegal displacement and expropriation,

Environmental offenses and risks (e.g., pollution of soil, water, air, use of prohibited substances, illegal waste disposal).

- II. The Whistleblower Protection Act regarding violations and legal breaches related to alleged criminal offenses or offenses punishable by fines, such as:

Corruption (e.g., accepting gifts in exchange for favors),

Violations of competition law,

Illegal price-fixing,

Property offenses (e.g., theft of company property),

Bodily harm,

Insults,

Violations of the values of the UNICEPTA GROUP (e.g., due to discrimination, racism).

## 2 Preamble

Integrity and transparency are as important to UNICEPTA as the trust of its employees, customers, partners, and all stakeholders of the company. Therefore, UNICEPTA GmbH has implemented a modern compliance management system. The establishment of an internal reporting office and the appointment of an external legal ombudsperson are key components of the compliance management system, through which UNICEPTA aims to prevent and detect legal and regulatory violations.

## 3 Reporting Channels

Whistleblowers can choose from several reporting channels:

Internal reporting office:

Jana Schulz

[jana.schulz@unicepta.com](mailto:jana.schulz@unicepta.com)

+49 221 9902147

Whistleblower system:

D: <https://www.bkms-system.com/bkwebanon/report/clientInfo?cin=6FSPP16&c=-1&language=ger>

EN: <https://www.bkms-system.com/bkwebanon/report/clientInfo?cin=6FSPP16&c=-1&language=eng>

Ombudsperson:

Dr. David Albrecht

[compliance-unicepta@fs-pp.de](mailto:compliance-unicepta@fs-pp.de)

+49 30 318685-933

Employees are also provided with additional reporting channels listed in the Code of Conduct (Chapter: Living the Code of Conduct / Dealing with Violations of the Code).

## 4 Whistleblower System

Through the whistleblower system, tips can be submitted both personally and anonymously. The system is free to use and is available 24/7. It is accessible in both German and English. The whistleblower system can be accessed through the links provided above.

### 4.1 Reporting Process in the Whistleblower System

The reporting person will first be prompted to select the type of report:

Report of a legal violation or regulatory breach

Report of human rights or environmental risks or violations

I am seeking advice

This is followed by the actual message page with several questions, answer options and free answer fields, some of which are optional. These are shown here in italics.

Subject

Would you like to provide your name? (If YES is selected, an additional field will appear where the name can be entered)

Please describe the incident as detailed as possible

The report is intended for (select the ombudsperson)

Where did the incident occur?

*When did the incident occur?*

*Is the incident ongoing?*

*Has damage already occurred?*

*What is your relationship with the affected organization? (Select employee, external person)*

*Are management personnel involved in the incident?*

*Are management personnel aware of the incident?*

*Which other organization(s) are involved?*

*Have you already reported the incident?*

It is also possible to upload a file of up to 5 MB in size.

After submitting the report, a reference number will be assigned, which should be noted. This serves as proof that the report has been submitted and received correctly. The option to print the submitted report will also be provided.

For further communication, users will be asked to set up their own secure mailbox by entering a pseudonym/username and password. Through this, they can receive feedback from the ombudsperson, answer questions, and be updated on the progress of the report. Setting up the mailbox is voluntary but required for follow-up questions and feedback.

The ombudsperson will review the report for relevance and suspicion, may ask questions via the secure mailbox, and then forward the report, along with a legal assessment and recommendations for action, to UNICEPTA's internal reporting office. The report will be forwarded without revealing the identity of the reporting person. The internal reporting office will handle the actual case processing.

## 4.2 Handling Reports

The internal reporting office will involve the necessary specialized departments (e.g., Human Resources, Accounting, IT), external authorities for further investigation if required, or refer the whistleblower to another responsible office.

The internal reporting office leads the investigation and communication with the involved stakeholders, possibly with external parties (e.g., consultants, police), and the whistleblower. It oversees the investigation process and monitors responses. Follow-up actions are generally initiated within five working days of receiving the report.

Where possible, the whistleblower will receive feedback on the actions taken via the secure mailbox (if set up) or through the chosen contact persons, depending on the selected reporting channel and communication method—within three months of receiving the report.

## 5 Confidentiality

UNICEPTA places great importance on protecting all individuals involved in a report, especially the whistleblower. This is ensured not only by the establishment of the whistleblower system but also by the commitment to treat incoming reports confidentially and protect individuals from any disadvantages arising from a report.

A report, along with any personal data submitted, is always treated confidentially and may only be disclosed to those responsible for receiving reports or taking follow-up actions, as well as those assisting in these tasks. The identity of the whistleblower will not be disclosed, provided they wish it and it is legally possible. However, it should be noted that UNICEPTA may be legally obliged to disclose the whistleblower's identity to investigative authorities in the event of criminal prosecution or due to official orders or court decisions. Furthermore, identity protection for the whistleblower is waived if intentionally or grossly negligent false information is provided regarding violations.