


VA-CM-003		Procedure Guide		
Date 2023-06-28	Release no. RN00	Processing of complaints in compliance with the EU Whistleblower Directive and the German Supply Chain Act		Confidentiality: Public

Preamble

These instructions come into effect from the date of approval and release by Management.

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* To facilitate readability the masculine form is used to represent all human beings. Corresponding terms and pronouns apply to all genders in line with equal treatment.


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1 Purpose

An essential prerequisite for the business activities of FES and its subsidiaries is ensuring the integrity of all business processes. This is based on three factors: applicable laws, a code of conduct that provides the binding framework for our actions, and our company values.

It is the aim of FES and its subsidiaries to prevent unlawful and unethical behaviour in all business partnerships and to offer our customers as well as our employees transparent and fair conditions.

We do not tolerate any violation of applicable laws, our code of conduct or our company values. Reports from external partners and our own employees can help us recognise risks early on and avoid legal consequences and damage to our image.


FES and all our subsidiaries are conscious of our social responsibility, and we comply with all legal regulations pertaining to the protection of the environment and human rights. To avoid possible legal violations and damage to our image, minimise environmental and human rights risks and prevent violations within – and beyond – the scope of our business units, FES has implemented a whistleblowing system on the basis of the EU Whistleblower Directive and the German Supply Chain Act. The system can be used around the clock to submit information on violations.

2 Responsibilities and scope of application

The procedures described in this document apply to reports submitted in compliance with:

1. The German Supply Chain Act on violations of human rights and breaches of environmental protection regulations. These include:
 - Child labour risks
 - Forced labour/slavery risks
 - Workplace risks (e. g. infringement of the right to form trade unions or workers' representation, violation of local minimum wage and fair remuneration, discrimination)
 - Occupational safety & health risks
 - Illegal dismissal and dispossession
 - Breaches of environmental regulations (e. g. contamination of the ground, water and air, use of prohibited substances, illegal waste disposal)

2. The EU Whistleblower Directive on infractions and violations of the law, alleged criminal acts or lesser offences punishable by fines. These include:
 - Corruption (e. g. acceptance of gifts in return for favours)
 - Breach of competition law
 - Illegal pricing agreements
 - Property offences (e. g. theft of company property)
 - Personal injury/assault
 - Verbal abuse/slander
 - Violations of FES Group values (e. g. discrimination, racism)

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The internal reporting office of FES and the responsible officers are charged with the correct execution of these processes.

3 Complaint channels

There are several channels available for any person wanting to submit a report. For one, whistleblowers may submit their reports to the internal reporting office of FES, the compliance officer or the external ombudsperson. The report can also be submitted directly in the electronic whistleblower portal of FES Group.

3.1 Contact partners

Compliance Officer FES Group:

Ms Sabine Scholz

Weidenbornstraße 40, 60389 Frankfurt

Tel: +49 69 20171 1160

E-mail: sabine.scholz@fes-frankfurt.de

Whistleblower Protection Unit:

Weidenbornstraße 40, 60389 Frankfurt

E-mail: hinweisgeber@fes-frankfurt.de

Ombudsperson (confidential legal counsel):

Dr Rainer Buchert

Tel: +49 69 710 33 33 0

E-mail: kanzlei@dr-buchert.de [Contact form](#)

3.2 Reporting portal

Additionally, whistleblowers can opt to (anonymously) submit a report in the digital whistleblowing system of FES. This is a standardised, internet-based whistleblower portal developed by EQS Group that anyone can access free of charge. FES ensures that reports can be submitted around the clock, any day of the week. The whistleblowing system is available in German and English. Setting up a digital mailbox for secure communication about the report is also free of charge for the whistleblower.


The whistleblowing system can be accessed here:

<https://fesfrankfurt.integrityline.com/frontpage>

4 Reporting and processing of violations

4.1 Reporting process in the FES whistleblowing system

The reporting process of FES encompasses five steps:

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1. In the first step, the whistleblower is asked to provide specific details of the incident. Text fields and drop-down menus allow the user to make a detailed description of the incident in the system. Such details may include, among others:
 - Description of incident
 - Affected organisation
 - Affected business unit
 - Affected or involved person(s)
 - Place and time of incident
 - Affected supplier or subcontractor (German Supply Chain Act)
 - Type of risk (German Supply Chain Act)
2. In the next step, the whistleblower is asked to provide his personal contact details, for example name, telephone number and e-mail address. The whistleblower also has the option of clicking on the “remain anonymous” button before submitting his report.
3. For user-friendly and secure communication, the whistleblower can set up a “**secure mailbox**”, to be used for sending information regarding the report or answering queries. It should be noted that **this mailbox is completely anonymous** and cannot be linked in any way to the whistleblower. If the whistleblower opts to set up such a mailbox, the report is assigned a case number, which must be input each time the mailbox is accessed. In addition, a personal password must be chosen by the whistleblower, which will also be required for logging in to the mailbox.
4. If the whistleblower wants to set up a mailbox for user-friendly and secure communication, he must first create a password, consisting of at least eight characters, including at least one uppercase letter, lowercase letter and numeral. The chosen password must then be input twice.
5. Finally, the whistleblower must accept the data protection guidelines and click on “send” to transmit the report to FES for processing.

To access the mailbox, the whistleblower clicks on the “secure mailbox” button on the landing page of the whistleblowing system. Here the whistleblower enters the case number and the password that he chose when setting up the mailbox. This ensures that every exchange in the dialogue remains anonymous, if so desired. As long as the whistleblower does not input any data that could be linked to his personal information, his anonymity is protected by the whistleblowing system of EQS Group.

4.2 Processing of complaints in compliance with the EU Whistleblower Directive

4.2.1 Confirmation of receipt

Once a report is submitted in the FES whistleblowing system, within seven (work) days the whistleblower will receive confirmation of receipt, insofar as he has provided contact details or has set up a secure mailbox.

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4.2.2 Checking and evaluation

All reports are checked by FES upon receipt. This includes an evaluation of the report to ensure that it fits the application scope of the FES whistleblowing system and if so, whether the report complies with the above list of violations.

If the report is not in compliance with the above list of violations, the whistleblower is informed by FES, insofar as contact is possible, with a brief explanation. In some cases, other contact options are named or the report is sent directly to the responsible business unit. This information is given to the whistleblower along with the explanation.

If the report complies with the above list of violations, it is evaluated by the Whistleblower Protection Unit and then documented, always keeping the identity of the whistleblower strictly confidential. Next, a decision is made on actions to be taken. Other units (e. g. human resources, administration office, IT) are consulted for clarification, or external authorities are contacted if further investigation is necessary, or the whistleblower is referred to a different department.

4.2.3 4.3.3 Communication and remedial actions

The Whistleblower Protection Unit conducts the clarification and communication with the whistleblower and the responsible business units, if necessary also external authorities (e. g. consultants, detectives, police). The Whistleblower Protection Unit controls the clarification process and monitors the remedial measures, which are usually initiated within five workdays after receipt of the report. In the case of data protection breaches, the case is immediately transferred to the Data Protection Unit (responsible data protection officer).

4.2.4 Final message

Within three months after receipt of the report, the Whistleblower Protection Unit informs the whistleblower of any actions taken, either using the secure mailbox (if one has been set up), or via the third-party contact named by the whistleblower, depending on the chosen complaints channel and form of communication (please see point 3.1).

4.3 Processing of complaints in compliance with the German Supply Chain Act


4.3.1 Confirmation of receipt

Once a report is submitted in the FES whistleblowing system, the whistleblower receives confirmation of receipt within seven (work) days, insofar as the whistleblower has provided contact details or has set up a secure mailbox.

4.3.2 Checking and evaluation

All reports are checked by FES upon receipt. This includes an evaluation of the report to ensure that it fits the application scope of the FES whistleblowing system and if so, whether the report complies with the above list of violations.

If the report is not in compliance with the above list of violations, the whistleblower is informed by FES with a brief explanation. In some cases, a different business unit is named or the report is

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transferred directly to the responsible department. This information is given to the whistleblower along with the explanation.

If the report complies with one of the violations in the above list, it is forwarded to the responsible business unit in the affected FES organisation. Depending on the facts of the case, it will be handled by one of the various FES business units, which will then contact the whistleblower.

4.3.3 Communication and remedial actions

Once the report has been passed on, the FES business unit may need to contact the whistleblower with queries. As always, the internal reporting office uses only the secure mailbox for all communication, thereby guaranteeing the whistleblower's anonymity.


After the facts of the case have been clarified, depending on the result, the responsible unit will formulate any preventative and remedial actions to be taken, taking into consideration any expectations formulated up to this point.

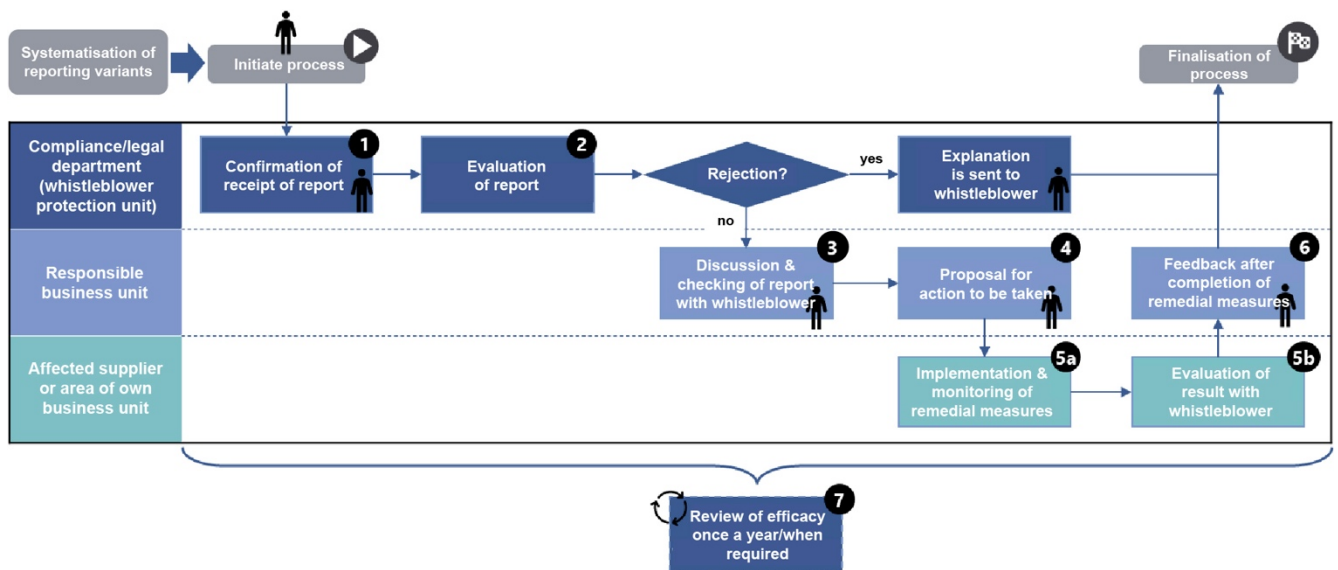
If the actions to be taken affect the whistleblower personally, and insofar as it does not constitute a breach of any data protection regulations or non-disclosure agreements etc., the whistleblower will be informed of these actions.

4.3.4 Final message

Once the processing of the report has been completed, the whistleblower is informed using the secure mailbox (if one has been set up) or via the third-party contact person chosen by the whistleblower (see point 3.1). It should however be noted that FES cannot name an exact timeframe for this. The time required for processing a report may vary, as it depends to a great extent on the facts of the respective case. Six months after the final message is sent, the FES business unit will contact the whistleblower, insofar as contact data has been provided, to evaluate the actions taken.

5 Procedure for reports in compliance with the German Supply Chain Act

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Procedure for reports in compliance with the German Supply Chain Act

6 Confidentiality – protection of whistleblowers

FES places great importance on protecting all persons affected by a whistleblower report and, in particular, protection of the person submitting the report. To this end, we implemented the FES whistleblowing system, and also to honour our pledge to treat all reports as strictly confidential and protect whistleblowers by any means necessary against any retaliation or reprisals as a result of the information they provide.

Every report and any personal data that is disclosed in connection with the report will always be handled with strict confidentiality. The only persons who will have access to this data are those responsible for receiving the report, those in charge of implementing remedial actions and those assisting in the fulfilment of these duties.

The identity of the whistleblower, if desired and insofar as is permitted by law, will not be disclosed. It should however be noted that, in the event of criminal prosecution or for reasons of official orders or a court decision, FES may be obligated to disclose the identity of the whistleblower to the investigating authorities. Identity protection can no longer be guaranteed to any whistleblowers who, either deliberately or with gross negligence, make false statements about a violation.