Procedure for Raising Concerns

TECHNOFORM

Content

1 Introduction

Doing what's right has always been an intrinsic motivation of how we think and act. We foster a culture of compliance in all aspects of our business operations and act in accordance with applicable laws, our ethical standards, and our **Code of Conduct**.

Our Technoform Compliance Management Framework ensures that we have appropriate standards, procedures, and responsibilities in place to safeguard our values and beliefs. It includes dedicated internal standards and procedures on enabling and processing of whistleblowing reports. All Technoform companies are committed to follow these standards and encourage everyone to speak up if things go wrong.

2 Scope and objectives

The purpose of the following Procedure for Raising Concerns ("**Procedure**") is to provide information on how whistleblowing report processing is organized at Technoform. It provides details for the groupwide whistleblowing channels and related processes, which are established to receive and handle reports of potential wrongdoing within the Technoform Group.

By transparently sharing this Procedure with all interested stakeholders, Technoform aims at raising trust and confidence in the established whistleblowing procedures, confidentiality and whistleblower protection.

Further resources may have been made available by Technoform companies to support this Procedure with local specificities of raising concerns.

3 What is whistleblowing?

Whistleblowing is the act of reporting wrongdoing concerns. It can also be referred to as "raising a concern" or "speaking up".

Wrongdoing is an action or omission that can cause harm. A **wrongdoing concern** is an allegation made by a whistleblower about behavior or actions that are illegal, unethical, or

morally incorrect. Often it is just a suspicion or worry that unethical, illegal, or improper behavior has occurred.

A **whistleblower** can be any stakeholder, who submits a wrongdoing report via an established whistleblowing channel, e.g.:

- current, former, and future employee;
- business partner (customers, suppliers, service providers, associations etc.);
- shareholder;
- any other interested party.

The European **whistleblower protection** legislation grants individuals, who report wrongdoing, a strong protection against reprisal (e.g., disciplinary action, suspension from the workplace, termination of employment). Technoform follows these practices at all locations worldwide for all wrongdoing concerns raised via the Technoform whistleblowing channels.

Whistleblowers are expected to report wrongdoing in good faith (i.e. the whistleblower has reasonable grounds to believe that the information reported or disclosed by them is true at the time of the report or disclosure). These reports are protected, even if unfounded. If whistleblowers knowingly submit false information or make allegations with the intent to cause harm, they deliberately misuse the whistleblowing process. In this case the intentional or grossly negligent reporting lifts whistleblower protection.

4 What is a wrongdoing concern?

A wrongdoing concern can refer to something which has happened in the past, is currently happening or may happen in future. It can encompass a range of activities from minor infractions to serious crimes:

- breach of national or international law (e.g., fraud, corruption including bribery);
- breach of internal policies and/or our business ethics (e.g., How we think and act, Code of Conduct);

- gross negligence, bullying, harassment, discrimination, unauthorized use of funds or resources, abuse of authority, conflict of interest, gross waste or mismanagement;
- actions or omissions, resulting in damage or risk of harm to human rights, the environment, public health and safety, safe work-practices or the public interest;
- other potentially abusive malpractices.

Whistleblowing is primarily intended to expose wrongdoing that goes beyond individual interests and has a wider impact on the company, society, or a larger group of people. Therefore, certain individual concerns, i.e. personal grievances, will not qualify as a wrongdoing concern at Technoform. These matters should be addressed to the management, human resources function, works council, or other responsible functions.

5 How to raise a concern

A wrongdoing concern must be reported via the following Technoform **whistleblowing channels**, which are a formal and secure pathway to enable confidential and anonymous submission:

- **by submitting an online report** on the Technoform whistleblowing platform at https://technoform.integrityline.app/,
- **by direct email** to compliance@technoform.com.

Technoform whistleblowing channels are operated by the internal reporting offices of the Technoform companies. Technoform companies self-responsibly decide on establishing and operating additional whistleblowing channels, in line with the local needs and context. Supported by appropriate operational procedures, all whistleblowing channels ensure accessibility, confidentiality, and non-retaliation for whistleblowers.

Wrongdoing concerns can be issued for a particular affected Technoform company or the Technoform as a whole. Each Technoform company will self-responsibly process and document their whistleblowing reports. In case the concern is raised for the Technoform Group, it will be handled by the internal reporting office of the Technoform Caprano + Brunnhofer GmbH.

Online platform

Technoform whistleblowing platform at https://technoform.integrityline.app/ offers a high standard of security and confidentiality and is recommended as the preferred alternative for whistleblowers to raise concerns. The platform is technically hosted by a certified service provider (EQS Group GmbH). Access to the content of the raised concerns is restricted to the designated and qualified case managers of the local internal reporting offices.

How to report?

To submit a new wrongdoing report, whistleblowers need to press the „**Report your concern**" button. For the convenience of the whistleblowers, the Technoform whistleblowing platform is accessible in the following languages: English, German, Dutch, Spanish, French, Italian, Polish, Japanese, and Chinese.

For simple report creation, a supportive questionnaire guides whistleblowers through information submission. Additionally, the whistleblower can use an integrated voice intake function (microphone icon), whereby the whistleblower's voice will be automatically distorted by the system to safeguard anonymity. By clicking the paperclip icon, any relevant evidence can be attached to the report.

In the last step of the report submission, the platform will create an individual **secure inbox** for each whistleblowing report. The secure inbox enables trusted communication between the whistleblower and the case manager after report submission, even if the report is raised anonymously.

In the contact information section, the whistleblower can choose to provide contact details or to stay anonymous. In any case, the whistleblowing report handling at Technoform will follow highest confidentiality principles and ensure whistleblower protection.

After successful submission, a message stating receipt confirmation is displayed along with case ID. This case ID and the personal password are unique and crucial for the whistleblower to login into the secure inbox later to get feedback or to communicate with the case manager. For security and confidentiality reasons they cannot be recovered once lost or forgotten.

How to get feedback?

A Technoform case manager will communicate with the whistleblower, when additional information is needed or to provide feedback on case processing. The communication will happen via the **secure inbox** of the Technoform whistleblowing platform.

The whistleblower will be notified about pending new messages in the secure inbox, if an email address was provided for contact purposes. Otherwise (i.e., when the concern was submitted anonymously), the whistleblower needs to login to the secure inbox regularly to check for new messages.

The secure inbox can be accessed either from the menu bar on the top of the page or from the respective tile on the Technoform whistleblowing platform. Via the secure inbox the whistleblower can read and write messages from/to the case manager, provide further information, and add evidence in the form of documents or sound clips.

Email

The dedicated mailbox at compliance@technoform.com offers another whistleblowing channel for raising wrongdoing concerns with groupwide relevance. The mailbox is administrated by Technoform Caprano + Brunnhofer GmbH. Access to the content of the raised concerns is restricted to the respective internal reporting office.

How to report?

To submit a new wrongdoing report, whistleblowers need to send an email to the above mentioned email address, providing detailed information and evidence regarding the concern.

The internal reporting office of Technoform Caprano + Brunnhofer GmbH will assess the report initially and decide, if it is deemed a potential misconduct. If so, a whistleblowing case will be opened and processed on the Technoform whistleblowing platform. The whistleblower will receive an email with a receipt confirmation, as well as the case ID and initial password for the secure inbox of the Technoform whistleblowing platform for further communication.

How to get feedback?

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6 What information to include?

Supporting the wrongdoing report with detailed information and evidence is essential to enable effective report processing and investigation. The following questions support in preparing a wrongdoing report:

- What is the concern / what happened?
    - What exactly did someone do wrong/how was the wrongdoing committed?
    - What was the effect of the wrongdoing?
    - Did anyone benefit/suffer from the wrongdoing?
    - What is the extent of the damage?
- Where and when did the wrongdoing occur?
    - Production hall, sales offices, fair trade, etc.
    - Date or period, time.
    - Is the wrongdoing still ongoing?
- Who is involved in the wrongdoing?
    - Who is alleged to have engaged in the wrongdoing (e.g., an individual, a group of people, a company, a vendor)?
    - Who are the people or groups of people affected by the wrongdoing?
- Is there a proof or evidence?
    - Photos, videos, documents, possible witness information, etc.
- Who else is aware of the wrongdoing?
    - Do you have firsthand knowledge of the wrongdoing?
    - How did you become aware of the wrongdoing?
    - Does anybody else know of the wrongdoing?
- Who should not be made aware of this report?
    - E.g., because this person has advised you not to make a report.

7 What happens after a concern is raised?

The local internal reporting office of the affected Technoform company will assign a case manager to process the wrongdoing report. The case manager will assess the reported information and evidence, decide if the report is deemed a potential misconduct, and if so, initiate investigation and corrective actions.

Where needed and possible, the case manager will contact the whistleblower for further information or evidence, or to provide investigation feedback. They will also inform the whistleblower, if the wrongdoing concern is not qualified as a wrongdoing or should be forwarded to other competent functions or authorities.

Technoform is committed to safeguarding the corporate values and beliefs. Every wrongdoing report submitted via the Technoform whistleblowing channels will be handled to uncover and to stop potential abuse or actual wrongdoing.