

Rules of Procedure

regarding the Complaints Procedure of e.solutions GmbH

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Review: Chief Compliance Officer, Human Rights Officer

A) Complaints Procedure at e.solutions GmbH

1. What are the values on which our complaints procedure is based?

We are convinced that sustainable business is only possible by acting ethically, in accordance with the rules and with integrity. Respect for law and order, especially human rights, is therefore an integral part of our corporate culture. As part of our business activities, we are fully committed to our social responsibility and take human rights, integrity and compliant behaviour within the company and along our supply chains very seriously.

Our complaints procedure is an important component in our effort to uphold our corporate values and commitments, and is necessary to uncover and address potential grievances.

2. To which constellations do these Rules of Procedure apply?

These rules of procedure describe generally applicable principles for processing reports of potential grievances at e.solutions GmbH and the associated supply chains. They are binding for the employees deployed in the complaints procedure. In principle, the processes described in these rules of procedure apply insofar as the official reporting channels described under B) 2 are used.

In addition to these rules of procedure, e.solutions GmbH has issued further internal regulations, policies and work instructions which define individual areas and responsibilities in the complaints procedure in more detail, in particular with regard to the rights and obligations of the employees to be involved in the complaints procedure. These regulations are in accordance with these procedural rules. They are published within the company.

3. Which complaints are dealt with in the complaints procedure?

The complaints procedure of e.solutions GmbH serves to receive and process indications of potential breaches of rules or of grievances at e.solutions GmbH as well as in the associated supply chains.

B) Submission of Complaints

1. Who can submit a complaint?

Any natural person can submit a report or complaint about potential grievances in the company and along the supply chain.

When a complaint is submitted on behalf of a potentially affected person in order to obtain an individual remedy under the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz - LkSG), we may ask for proof of an effective power of representation. This does not affect the examination and processing of the complaint.

2. How can a complaint be submitted?

A complaint can be submitted via one of the following channels:

- (i) By email to compliance-meldung@esolutions.de;
- (ii) In a personal meeting (appointment required);
- (iii) Through the Ombudspersons via email to compliance-meldung@ombudsstelle.net

Complaints may be submitted in German or English. The subsequent communication with the person submitting the complaint will be in German or English according to the language of the submission.

3. What can be reported?

Any potential abuse or malpractice within the company or along the supply chain can be reported. The reporting channels can be used in particular to receive complaints concerning:

- (i) Suspicions of violations of applicable law (laws, regulations, etc., in particular those mentioned in Section 2 (2) of the Whistleblower Protection Act (HinSchG) or the EU Directive 2019/1937) or internal company policies (in particular violations of the principles of conduct of the Code of Conduct) by employees of e.solutions GmbH,
- (ii) Suspicions of violations of applicable law or the Supplier Code of Conduct of e.solutions GmbH by business partners,
- (iii) Suspicions of other violations of applicable laws, legal ordinances, other government regulations or directly applicable legal acts of the European Union that may be attributable to e.solutions GmbH (including such violations of rules by direct suppliers of e.solutions GmbH),
- (iv) Human rights and environmental related risks that may be attributable to e.solutions GmbH or its direct or indirect suppliers as well as violations of human rights and environmental obligations under the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz - LkSG), and
- (v) other potentially illegal or abusive conduct of e.solutions GmbH or the suppliers of e.solutions GmbH.

4. Which information should a complaint include?

The following information is useful for the handling of a complaint:

- (i) A description of the facts in chronological order, if possible with the following information:
 - **What happened?**
Precise description of the incident and context – the more detailed, the better.
 - **Where did it happen?**
Site, department, etc.
 - **When did the incident occur? Is it still ongoing?**
Date or period, time.
 - **Who are the affected or damaged persons or groups of persons? What is the (presumed) extent of damage?**
Name(s), number of people, severity of the grievance etc.
 - **Who could be responsible for the grievance?**
Name of the person / department / position, name of the business partner or the supplier along the supply chain where the grievance occurred. In this context, information on the possible motivation of the persons involved can also be helpful.
- (ii) Which law or internal regulation has been violated? What is the connection to the business activities of e.solutions GmbH?
- (iii) Is there any proof or evidence? Photos, videos, documents, possible witnesses etc.
- (iv) What expectations are there regarding possible preventative or remedial actions? What is the specific aim or intended objective of the complaint?
- (v) Has anyone else already been informed about the grievance?
- (vi) How should the further contact be? Provide contact details for further communication or express the wish for anonymity or the greatest possible confidentiality, e.g. no disclosure of the name of the person providing the information or making the complaint in the course of the investigation.

The above information facilitates and accelerates the proper handling of a complaint. The list is therefore intended as an aid to formulating a complaint. However, it is not a prerequisite for processing that a complaint contains information on all of the above points.

C) Procedure

1. What happens after a complaint has been submitted?

Depending on the type of complaint channel used, receipt of the complaint will be confirmed in writing or electronically, provided that contact details have been provided.

2. How is the complaint examined?

Following receipt of a complaint via the reporting channels implemented by the whistleblower system, it is first documented and given an individual file number. Complaints received by a body that is not competent are forwarded to the competent body responsible for handling the complaint. The person providing the information or making the complaint is informed of this, provided that their contact details are available.

In a first step, the respective competent body checks the plausibility and validity of the complaint insofar as whether there are sufficient indications on basis of the submission that grievances are occurring or have occurred or whether relevant risks could exist according to the LkSG. The aim is to determine whether there is a "suspicion" that makes it legally permissible and necessary to take further investigative or clarifying measures as well as possible preventive and remedial measures, all the while respecting data protection. If it is possible to contact the person providing the information or making the complaint, the facts of the complaint will be discussed with the person providing the information or making the complaint. This includes, in particular, asking questions of understanding and obtaining further information.

If a suspicion exists, it will be examined which investigative or clarification measures (so-called follow-up measures) are necessary in each individual case. These may include, for example, discussions with suppliers, supplier audits and the conduct of a formal internal investigation. If necessary, interim measures can also be implemented or ordered.

In addition, the competent body will examine to what extent the company legally and factually may or should take further measures as a result of the complaint already at this stage.

The complaint procedure will be discontinued if the facts of the case - even after discussion with the person providing the information or making the complaint - do not give rise to sufficient suspicion of rule violations or if there are no relevant risks according to the LkSG or if further processing would be legally inadmissible. In the event, that the procedure is discontinued, the person providing the information or making the complaint will be informed about the reasons for the rejection of the complaint.

3. What might be the outcome of the complaints procedure?

Measures to be considered are in particular remedial measures, (adaptation of) preventive measures including the optimisation of processes, sanctioning measures (admonition, warning, termination) as well as assertion of claims for damages, filing of criminal charges and/or the termination of business relations.

The specific measures will be implemented on the basis of company decisions within the framework of the applicable legal situation, taking into account the principle of appropriateness. In this context, a uniform assessment standard is to be applied in comparable cases.

If, in the case of complaints with LkSG relevance, a grievance has been identified in the company's own business in Germany, countermeasures will be taken and controlled in order to end the risk or violation immediately and to prevent its recurrence. As a rule, this principle also applies to own business divisions abroad - subject to conflicting national regulations.

4. How is the person who provided the information or submitted the complaint involved in the examination of the complaint?

Every complaint is taken seriously by the company. Therefore, in principle the informant or complainant will be informed about the processing of the case and the outcome of the individual steps. The greatest possible transparency towards the informant or complainant is strived for in the processing. In many cases, however, the company must also take into account conflicting legally protected interests of other persons and companies, e.g. data protection requirements or other confidentiality obligations, if, for example, a person is being investigated.

5. How long does the investigation of a complaint take?

The duration of the process depends on the scope and complexity of the complaint. The handling of complaints is given a high priority. The investigation of the complaint will be executed quickly and without undue delay. Depending on the scope and complexity, a proper investigation of complaints can take a few days or even several months.

The informant or complainant will be given sufficient time during the investigation to present relevant aspects and to respond to the company's questions.

6. How is the complaints procedure concluded?

At the end of the complaints procedure, the result and the resulting measures are summarised and documented electronically in a way that is protected from access of unauthorized people. Legal retention and deletion periods are observed.

If the subject of the complaint was the violation of human rights-related or environmental obligations or risks in this respect, it shall be assessed whether an evaluation of the results should take place together with the informant or complainant.

7. Is the complaints procedure free of charge?

The informant or complainant may initiate the complaints procedure described in these rules of procedure free of charge.

However, e.solutions GmbH will not assume any costs and expenses that the informant or complainant may incur in connection with the use of the complaints procedure; in particular, no travel expenses and costs for legal advice will be paid.

D) Procedural Principles

1. When will reports and complaints be processed?

All reports and complaints are processed promptly. The duration of the procedure depends on the complexity of the matter.

2. How is the confidentiality of the complaints procedure safeguarded?

All employees entrusted with the handling of reports and complaints will treat the obtained information confidentially towards other persons as a matter of principle. This applies in particular for any personal data involved. Any person entrusted with processing may consult our Data Protection Officer in case they have questions.

To the extent requested by the informant or complainant their identity will not be disclosed unless the disclosure is legally required. The principles of data economy are observed by processing reports and complaints.

Any statutory and official disclosure and reporting obligations are excluded from the principle of confidentiality.

3. Is the informant or complainant protected from adverse effects?

Discrimination, intimidation or hostility or other reprisals against the informant or complainant or persons who cooperate in good faith and to the best of their knowledge and belief with investigations are not permitted and will not be tolerated.

Interfering with or obstructing investigations, in particular influencing witnesses and suppressing or manipulating documents or other evidence, is inadmissible.

The company will protect the informant or complainant as well as persons who cooperate in good faith and to the best of their knowledge with investigations from discrimination and reprisals to the best of the company's ability. If there are indications of reprisals against complainants, the Chief Compliance Officer and the Human Rights Officer must be involved in the procedure without undue delay.

4. Is the complaints procedure impartial?

Impartiality as well as independence from directions of superiors are ensured by organisational decisions of the management and by the four eyes principle.

Employees who are involved in the processing of information must avoid actual or imminent conflicts of interest or report them to their superiors.

5. Which other principles apply to the complaints procedure?

5.1 Fair process

Investigations are conducted in compliance with applicable laws, including data protection laws, and internal company regulations as amended from time to time. Only legal investigation methods are used for investigation purposes and only legally usable information is taken into account.

Accused persons are treated fairly and respectfully. Prejudgements are to be avoided and the right to be heard is granted.

5.2 Presumption of innocence

Investigations are conducted neutrally and objectively with due regard for the presumption of innocence. Just as clues that incriminate suspects are investigated, those that can exonerate them are also pursued.

5.3 Compliance with the principle of proportionality

Investigative measures respect the principle of proportionality, i.e. they must be appropriate, necessary and proportionate to fulfil the purpose of the investigation.

5.4 Other's rights of participation

To the extent employee representatives have the right to be involved in the investigation of complaints, the necessary bodies shall be involved.

6. Can affected persons take legal action against e.solutions GmbH as well?

If the person providing the information or making the complaint is personally affected by a grievance on the part of the company, the person providing the information or making the complaint has the right to take legal action.

7. Are business secrets protected?

The obligation of the company to safeguard operational and business secrets remains unaffected. Information governed by confidentiality will not be released to third parties.

8. Is data protection ensured?

The investigation of the complaint will be carried out in accordance with the GDPR, including the storage and deletion of data and the rules on international data transfer. The privacy statement for the submission of notifications is available at:

<https://www.esolutions.de/de/compliance/datenschutzhinweise-compliance>

In cases of doubt, the Data Protection Officer will be consulted.

9. What is the relationship to other complaints processes?

The complaints procedure of e.solutions GmbH described here complies with the legal requirements for a whistleblower system in accordance with the Whistleblower Protection Act or the EU Directive 2019/1937.

E) Severability Clause

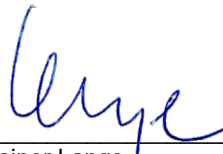
If individual provisions of this Rules of Procedure should be ineffective or if there are gaps in this Rules of Procedure, this shall not affect the validity of the remaining provisions.

e.solutions GmbH

Ingolstadt, 30.10.2023



Uwe Reder
Managing Director



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