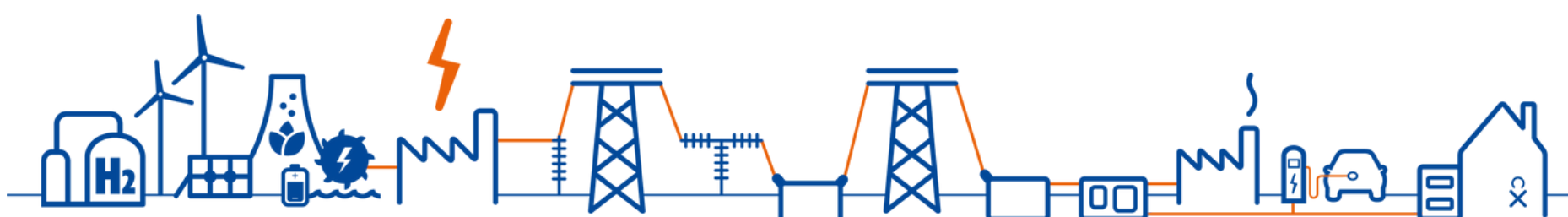


OMBUDSMAN SYSTEM

RULES OF PROCEDURE



§1 SCOPE

- (1) These rules of procedure apply to all information received via the ombudsman channel established by the SGB-SMIT group.
- (2) The ombudsman channel can be used for all information (a) in connection with the legal interests protected by the German Supply Chain Due Diligence Act or (b) other information regarding any legal violations to internal guidelines.

§2 OMBUDSMAN CHANNEL

- (1) The group has established an ombudsman channel, which includes an exclusive email address and a telephone number for these purposes ombudsmann-sgb@sws-p.de / +49 991 379175 292, operated by the external law firm SWS & Partner mbB commissioned by the group and based in Deggendorf, Germany. As the main contact person of the law firm, Mr. Thomas Sedlmayr is responsible for the receipt and the procedure described in § 3 paragraph (1) - (4) after receipt of any complaint.
- (2) Access to the ombudsman channel is free of charge via the email address provided; the phone number is used according to the conditions of the respective network operator.

§3 PROCEDURE AFTER RECEIPT OF A COMPLAINT AND PROTECTION OF THE COMPLAINANT

- (1) Information can be provided in anonymous or non-anonymous form. The law firm commissioned by the group to manage the ombudsman system will process all incoming information in compliance with the relevant data protection regulations and in compliance with the legal requirements for whistleblower protection and the professional regulations of a lawyer licensed in Germany. The support of the ombudsman channel by an external law firm also ensures effective protection against discrimination or punishments as a result of a complaint. The law firm is obliged to maintain the confidentiality of the identity of the person providing the information, to the extent and for as long as this is desired. Furthermore, the law firm fulfills its role a neutral point of contact.
- (2) The person providing the information will receive confirmation of receipt of the information within seven days.
- (3) After receiving the information, an initial check is conducted based on the submitted facts and accompanying documents to determine relevance. This involves verifying if the information aligns with the criteria outlined in Section 1 of these procedural rules and ensuring it is not evidently unfounded. Depending on the quality and depth of the information provided, additional fact-finding may be conducted by the law firm we have engaged. If a complaint is rejected, the decision is accompanied by an appropriate justification provided to the complainant.

- [4]** Carrying out the initial check in accordance with paragraph [3], if there is any relevant information, it will be forwarded to the responsible authorities taking into account the specifications from [1]:
- a) Information in the scope of protection of the Supply Chain Due Diligence Act to the locally responsible person of the Supply Chain Act Committee. In the event that the designated body is personally affected or if there is an assumed risk of a serious risk for the protected assets of the Supply Chain Due Diligence Act, corresponding internal company escalation levels are defined at the management level of the company unit concerned.
 - b) Other information about possible violations of the law or internal guidelines to the locally responsible person on the Compliance Committee. In the event that the designated body is personally affected or if there is an assumed risk of a serious risk for the protected assets described in § 1 (2) (b), corresponding escalation levels are defined at the management level of the company unit concerned.
- [5]** The handling of received information is coordinated by the responsible bodies, as outlined in paragraph [4], involving any necessary specialist departments or other internal and external resources. Updates on the case status are provided to the whistleblower in collaboration with the overseeing law firm, within a maximum of three months from the receipt of the complaint. However, feedback will not be provided to the information provider if it could compromise internal or ongoing investigations, or if it impairs the rights of individuals mentioned or implicated in the report.

§4 OPTION FOR AMICABLE DISPUTE RESOLUTION

For the time being, the group will not participate in the option for amicable dispute resolution.