

Code of Procedure for Complaints as per the German Supply Chain Due Diligence Act (LKSG) and Reports as per the German Whistleblower Protection Act (HinSchG)

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1. Purpose of this Code of Procedure

MANN+HUMMEL attaches the highest level of priority to compliance with laws and internal guidelines, compliance with human rights and environmental due diligence obligations, fair competition and the protection of personal integrity.

Violations of these regulations, guidelines and principles can have serious consequences for MANN+HUMMEL, employees, business partners and other third parties and must therefore be identified at an early stage in order to initiate appropriate countermeasures and avert potential damage.

In order to prevent damage to MANN+HUMMEL, its employees, business partners and other third parties, MANN+HUMMEL has established various dedicated reporting channels to comply with both the requirements of the German Supply Chain Due Diligence Act and the German Whistleblower Protection Act.

This Code of Procedure describes how employees, business partners and other third parties can use the reporting channels set up by MANN+HUMMEL to report irregularities within the company or along the supply chain – anonymously, if required – and how this information is processed.

2. Scope

This Code of Procedure applies to all MANN+HUMMEL sites, locations and business units (scope of application). The Rules of Procedure may be amended at any time. The Rules of Procedure are regularly reviewed to ensure that they are up to date.

3. Scope

CCO	Corporate Compliance Officer
HinSchG	German Whistleblower Protection Act
LC	Legal & Compliance Department
LkSG	German Supply Chain Due Diligence Act
MANN+HUMMEL	All companies controlled by MANN+HUMMEL International GmbH & Co.KG
MBC	Management Board Committee
SpeakUP	Whistleblower system in use at MANN+HUMMEL

4. Whistleblowers

A whistleblower can be any internal or external persons or groups (NGOs). This includes, in particular, the following persons: Any current and former employees of MANN+HUMMEL, business partners (direct and indirect suppliers and customers) as well as their employees, plus any other third parties.

5. Type of complaints and information

Using the reporting channels set up by MANN+HUMMEL, information and complaints (hereinafter collectively referred to as **Information**) about potential violations of laws and/or rules shall be reported, e.g., violations of fair competition guidelines, internal Group guidelines, social standards as well as human rights or environmental violations that are imminent or have already occurred as a result of MANN+HUMMEL's economic activities in its own business unit or along the supply chain (hereinafter referred to as **Violations**).

MANN+HUMMEL encourages all whistleblowers to report reasonable suspicions or knowledge of actual or potential Violations that have already been committed or are highly likely to be committed as well as attempts to conceal any such Violations. The whistleblower must always file a report if they are in good faith that the facts they reported are correct at the time the Information was provided.

6. Established reporting channels

MANN+HUMMEL provides all whistleblowers with the following reporting channels. All channels are equally significant, i.e., all Information is treated equally, regardless of the channel used to report it.

6.1 SpeakUp electronic whistleblower system

Whistleblower reports can be submitted using the SpeakUp electronic whistleblower system. The confidentiality of the identity of the whistleblower is maintained when the system is used. Information can also be submitted anonymously.

SpeakUp is available at the following link:

<https://speak-up.mann-hummel.com>

Use of the whistleblower system is essentially self-explanatory, and the complaint process is explained in detail. The input screen is available in German and English as well as in 21 further languages. Additional languages are added if necessary.

6.2 Email

Information can also be submitted directly to the CCO using the following email address:
compliance@mann-hummel.com

6.3 Information options for employees

Alternatively, all employees have the option of addressing concerns to one of the following persons:

- a) Supervisors
- b) Senior Executives
- c) MBC
- d) LC
- e) Regional Compliance Officer
- f) Chief Legal Officer and Human Rights Officer
- g) Reporting Officer
- h) CCO

The Information received by a) to g) will be forwarded to the CCO. This also applies to Information submitted to other persons/roles at MANN+HUMMEL. If the whistleblower prefers to not disclose their identity, this will be respected. Equally, persons/roles personally receiving whistleblower Information are bound to respect the whistleblower's request not to disclose their identity to the CCO.

7. External Reporting Office

Whistleblowers can report electronically, in writing, by telephone or in person to the Federal German External Reporting Office of the Federal German Office of Justice. There is also the option to report anonymously.

- The link to the electronic whistleblower system as well as the electronic form and further information is available at:

https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes_node.html

- Contact the external reporting office in writing (in German or English) at the following address:

Bundesamt für Justiz
Externe Meldestelle des Bundes
D-53094 Bonn

- Contact the external reporting office by telephone (in German or English) from Monday to Thursday from 9 a.m. to 3 p.m. and on Friday from 9 a.m. to 1 p.m. at +49 228 99 410-6644.
- You also have the option of visiting the external reporting office in person. Please make an appointment in writing or by telephone (Monday to Thursday from 9 a.m. to 3 p.m. and Friday from 9 a.m. to 1 p.m.).

8. Handling Information from reporting channels established by the company

8.1 Receiving a complaint/confirmation of receipt

Any received piece of Information will be documented. The CCO or the Reporting Officer(s) appointed by the CCO (**Reporting Officer**) shall confirm receipt of the Information by the whistleblower within seven days at the latest, provided that the whistleblower has set up a mailbox in the Whistleblower System or provided contact details.

8.2 Review of the Information and, if necessary, clarification of the facts

The Reporting Officer initiates any further, essential steps to process the Information. In this process, the validity of the received Information or reported Violation is initially checked, and the facts are discussed with the whistleblower. The Reporting Officer remains in contact with the whistleblower and requests further Information, if necessary, but only to the extent possible in the case of anonymous reports.

In the event of a concrete suspicion of a potential Violation, the Reporting Officer shall investigate the matter themselves, involve internal or external specialists, if necessary, and initiate an investigation or forward the Information to the internally responsible office for further investigation and processing while safeguarding confidentiality and data protection. The involvement of other bodies is subject to the premise of confidentiality and the principle of impartiality.

The processing time depends on the individual case and can therefore last from a few days to several months. However, MANN+HUMMEL shall endeavor to complete the investigation promptly.

If sufficient fact-based Information is not available and it is not possible to contact the whistleblower, the reported case of Violation will be closed due to a lack of opportunity to clarify the facts.

8.3 Feedback

In the cases referred to in Section 8.2, the whistleblower shall be notified of the planned or already implemented follow-up measures and the reasons for these within three months of confirmation of receipt of the complaint. However, feedback is only provided if this does not affect internal investigations or investigations and the rights of the persons subject to a complaint are not infringed.

Feedback is also provided in cases where Information is not followed up further and the proceedings are completed without initiating further measures. The whistleblower will also be informed if the Reporting Officers are convinced that there is no Violation once the facts have been clarified, discussed and investigated. In this case, the proceedings shall be concluded.

9. Potential follow-up measures

If the investigation confirms the Violation, appropriate follow-up measures will be initiated by the responsible entity within the company.

In the event of an LkSG Violation, a proposal for a further course of action (in particular preventive and/or remedial measures) can be developed in consultation with the whistleblower.

10. Protection of confidentiality/ independence of the Reporting Officers

Regardless of which reporting channel is used by the whistleblower, MANN+HUMMEL will treat all Information confidentially. However, MANN+HUMMEL is obliged to comply with statutory obligations to provide information to authorities as well as statutory exceptions to the obligation to preserve confidentiality.

The confidentiality of the whistleblower's identity shall be maintained throughout the entire process. This also includes persons subject to a report and any other persons named in the report. Unauthorized employees are denied access to the reporting channels.

All Information shall be processed by the Reporting Officers in accordance with the principle of confidentiality. They are impartial, i.e., independent in the performance of their duties and are not bound by instructions.

Personal information that enables identification must only be disclosed on a need-to-know basis if this is necessary for the investigation of the report and is consistent with data protection requirements. The Information shall be processed within the framework of the applicable data protection provisions.

11. Protection of whistleblowers

MANN+HUMMEL ensures that whistleblowers who report suspicions in good faith are protected from any intimidation or retaliation, even if the reported suspicion has not been confirmed. "In good faith" means that, at the time of the report, the person is convinced that the statement is true. This is irrespective of whether or not a subsequent investigation confirms this statement. Deliberately providing a false report of a violation with the aim of deliberately and untruthfully accusing another person constitutes a compliance violation and will be punished with appropriate measures.

Attempts to intimidate and retaliate against employees who report actual or suspected misconduct in good faith will not be tolerated.

Contact the CCO if you feel that you are experiencing intimidation or retaliation as a result of your report of Violations.

Compliance concerns related to intimidation or retaliation as a result of reporting a Violation will also be investigated according to the principles outlined above.

If the whistleblower is an employee of a direct supplier of MANN+HUMMEL, MANN+HUMMEL shall endeavor to conclude corresponding contractual arrangements with the supplier.

12. Protection of data subjects

Any person affected by submitted Information will be notified of the suspicions addressed to them in due time and in accordance with data protection regulations. The only instance where this shall not apply is if it would significantly impede proceedings. The notification shall be made at the latest after investigations have been concluded or once investigations can no longer be put at risk.

The presumption of innocence applies to each person affected by submitted Information until the submitted Information has been verified.

13. Data protection

Personal data shall be collected and stored in the case of proceedings subject to this Code of Procedure. Such personal data shall always be handled in compliance with the applicable data protection regulations. Exclusively personal data that are necessary to fulfill the purposes set out in this Code of Procedure shall be processed.

In addition, reference is made to the privacy policy illustrated in SpeakUp.

The applicable statutory retention and deletion periods shall be complied with.

14. Reporting

In addition to the statutory reporting obligations, the CCO shall prepare an annual report on the Information reported in the previous year, which they will present to the Executive Board Committee, the MBC, the Supervisory Board and the European Works Council. The CCO shall also report to the Executive Board Committee on a quarterly basis on the Information received in the previous quarter. All reports shall be submitted anonymously.

15. Effectiveness testing

MANN HUMMEL reviews the effectiveness of the Code of Procedure on an ad hoc basis, but at least once a year.