

WISTLEBLOWER POLICY



AT A GLANCE

All Dierig employees¹ and third parties should be able to obtain an initial overview of the core contents and regulations of the Whistleblower Policy quickly and clearly in this chapter:

1. Whistle-blower system

Dierig provides a whistle-blower system for reports/tip-offs:

[Dierig - Whistleblower Portal](#)

Reports can also be made via email or post.

2. Who can submit tip-offs?

Applicants, employees, former employees, suppliers / customers and their employees and other third parties.

3. Protection against retaliation

Dierig protects all whistle-blowers that report in good faith from retaliation or possible discrimination. Sanctions such as (but not limited to) warnings, suspensions, dismissals, or negative performance appraisals, etc. based on a report will not be tolerated as a matter of principle.

4. What can be reported?

In the whistleblower system, you can submit reports on all violations of legal and internal company regulation from a wide range of areas (e.g., data protection, environmental protection, human rights, product safety, etc.) A reasonable suspicion to assume a violation is sufficient.

5. Fairness

We place great value on fairness in our whistleblower system. This applies both to our dealings with whistleblowers and with the employees who are affected by the allegation. We always followed the principle of proportionality.

6. Confidentiality

The identity of whistleblower is always treated confidentially and is only known to authorized persons.

7. Anonymity

Of course, you can also submit anonymous reports via our web-based whistle-blower portal.

Please note that a complete overview of individual regulations cannot be given here. This will be done in the following sections.

¹ For better readability, the generic masculine is used in this document. However, personal designations refer to all genders unless otherwise indicated.

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PREAMBLE

1. Purpose

The Dierig Group commits to fully comply with all laws, as well as internal and external regulations and standards. We expect all our employees to be familiar with the legal regulations and internal guidelines relevant to their area of responsibility and to comply with them accordingly for all our business activities and situations related to it.

We take every indication of non-compliance with laws and internal regulations and principles of conduct seriously and are always interested in being able to clarify and remedy such compliance violations. In the prevention and prosecution of such misconduct, we are particularly dependent on your assistance.

For this reason, we give all our employees, suppliers and third parties the opportunity to point out grievances or violations of the law by our group of companies (so-called “whistleblowing”).

We are aware that whistleblowers may fear retaliation or possible discrimination when reporting. One of the fundamental principles of our whistle-blower system is the protection of the whistle-blower. Whistleblowers, who have made a report in good faith – i.e., not for abusive purposes – are granted extensive protection against disadvantages by this policy.

2. Scope of validity

This policy covers the following:

- all management and employee levels
- all functional areas and the corresponding processes
- all companies with majority shareholding, regardless of their legal form
- all legal systems and areas of law with which the Dierig Group comes into contact, or which affect the Dierig Group
- all internal company regulations, guidelines, instructions, etc.

If any country-specific regulations conflict with this directive, individual provisions of this directive may be amended. It must be ensured in this regard that the essential content and purpose of respective provisions are maintained. Necessary exceptions are to be coordinated with the Compliance Department of the Dierig Group.

We do not tolerate any violations of this policy and will sanction them accordingly. Depending on the nature and severity of the respective violation, the employee may be sanctioned at the level of labor law; this may be done by means of warnings up to and including termination of the employment relationship.

DETERMINATIONS

3. Who can provide information?

All internal and external persons can provide information on possible violations.

4. Who can be reported?

Every whistle-blower is entitled to report concrete indications of legal violations or violations of internal guidelines that are threatened with penalty or fine.

Rule violations with a high risk for the Dierig Group can be, for example:

- corruption and money laundering offences
- violations against the protection of personal data
- violations against consumer protection
- violations against product safety
- violations in connection with environmental regulations
- theft, embezzlement, and enrichment offences
- violations of group-internal regulations and agreements
- violations and infringements of human rights (e.g., violation of the principles of the UN Global Compact)

It is not necessary that at the time of reporting the violation can be proven. The possibility of a violation is sufficient. It is important that a report is always made in good faith. This system must not be abused for the purpose of deliberately giving false reports and information. Reports that are intended to denounce other people or defame them against their better judgement will not be tolerated and may have personal or civil/criminal consequences.

In case of any doubts, a report can still be submitted; these indications should thus be presented accordingly as a presumption or similar.

No one who reports a suspected compliance violation in good faith need fear disadvantages, even if the report turns out to be unfounded due to investigation.

5. How to submit a report?

Dierig offers all potential whistleblowers a web-based whistleblower portal. If misconducts are observed, the whistleblower can submit the incident in the reporting system.

If you want to send a report by name or anonymously, click on the button “make a report” on the start page of the reporting portal. The report includes the following steps:

- (1) First, you will be asked to record information about the incident to be reported.

- (2) You can then choose to remain anonymous or to provide the requested contact information.
- (3) Now create an anonymous mailbox through which you can securely and anonymously communicate with the responsible caseworker. The mailbox requires the assignment of a password with which you can log in.
- (4) When all required data has been entered, accept the data protection provisions, and click “send”. The incident will now be forwarded to the Compliance Department of the Dierig Group for further processing.
- (5) Via secure mailbox, you can log in (this requires the password and the corresponding case-ID) to read messages from the caseworker or add additional information.

Link to the DIERIG Whistleblower-System:

[Dierig - Whistleblower-Portal](#)

Should the whistleblower prefer to report in person, the Compliance Department is always available to do so. The Compliance Department also accepts reports by telephone, post or email.

Contact details of the DIERIG Compliance Department:

tel.: +49 821 / 5210 – 232

email: compliance@dierig.de

Of course, all tip-offs that are not submitted via the web-based whistleblower-system will be treated with the same degree of strict confidentiality. However, anonymous tip-offs can only be submitted via the web-based reporting system.

6. Procedure for processing a report

Upon receipt of a report (anonymous or non-anonymous), the Compliance-Officer will initiate an investigation to verify the report, proceeding as follows:

- (1) The receipt of a report will be confirmed immediately, at the latest, within 7 days. The receipt of anonymous reports will only be confirmed as far as this is possible.
- (2) All reports, regardless of the reporting channel through which they are received, are documented confidentially, and protected from access in a central system in the Compliance Department and evaluated accordingly. Information/reports submitted

verbally are recorded by the Compliance Department and entered into the central system as follow-up.

- (3) Each tip-off shall be subject to a preliminary examination by the Compliance Department. If the preliminary check shows that there are no indications of a violation or if the Compliance Department assesses the tip-off as unfounded, the tip-off shall not be pursued further. This is documented accordingly and the person providing the information is notified immediately.
- (4) If the preliminary check shows that a relevant violation could exist, this is documented accordingly, and the necessary investigations are initiated.
- (5) The investigations always conclude with a result. The whistle-blower will receive feedback within 3 months after receipt of the report at the latest. Should the investigations take longer due to special circumstances, the whistle-blower will be informed about the expected duration.
- (6) In general, the presumption of innocence applies, which is why exculpatory evidence is also being sought.
- (7) If a violation to be punished is identified during the investigation, the Compliance Department shall recommend measures to the responsible Executive Board, irrespective of the hierarchy level on which the responsible Executive Board shall ultimately decide.

7. Whistleblower protection

The basic principles of our whistleblower system include the protection of any whistleblower who has given information in good faith. Retaliation or retaliation against a whistleblower for making a good faith report is strictly prohibited. This also applies to threats and attempts of retaliation. Violations will not be tolerated and may be reported in accordance with this policy.

The whistleblower is protected even if the information cannot be verified. The abuse of whistleblower protection for other purposes is not accepted.

Information given with the sole intention to damage does not enjoy whistleblower protection and will be sanctioned in appropriately provable cases.

8. Protection of the concerned person

Any person affected by a tip-off will be informed of the suspicion directed against him/her in due course and in accordance with the legal requirements, provided that this information would

not impede the necessary investigations. However, the notification shall be made at the latest after completion of the investigation or when the investigation can no longer be jeopardized.

9. Data protection

Personal data is collected and stored for the processing of tip-offs according to this guideline. Such personal data is handled in compliance with the applicable data protection regulations. Only such personal data is processed as is required for the purposes specified in this guideline. The applicable statutory retention and deletion periods will be observed.

Further information on data protection can be found in the applicable [data protection regulations](#) of the Dierig Group.

**To the Dierig Group
belonging the following companies:**

DIERIG 
DIERIG HOLDING AG

fleurette

DIERIG 
DIERIG TEXTILWERKE GMBH

fleurette
DIERIG AG

BIMATEX 

DIERIG 
Leonding/Österreich

kaeppel

PRINZ 

S-MODELLE 

PETER WAGNER
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