

SPITZKE Group Whistleblower Policy

1. Introduction

The purpose of this Whistleblower Policy is to provide employees with a transparent and secure way to report violations of laws, regulations, company policies or ethical standards. The Policy underpins our commitment to transparency, integrity and a culture of accountability.

Our organisation is committed to ethical conduct, integrity and transparency. We recognise the importance of whistleblowers as an important source of information in the uncovering of irregularities, unlawful behaviour or violations of compliance policies. This Whistleblower Policy has been drawn up to provide a secure and confidential platform for reporting concerns and to ensure whistleblowers are protected.

2. Purpose and scope of application

This Policy specifies the procedures and safeguards that are in place to enable employees, contractors, suppliers and other third parties to report ethical concerns or violations of laws, regulations or internal policies confidentially and securely.

3. Definition of whistleblowing

Whistleblowing describes the process of reporting information on potential misconduct or violations within the organisation that relate to matters of public interest, the law or company policies.

4. Employee responsibility

Reports of violations of laws, policies, the SPITZKE code of conduct or our values should be honest, accurate and factual.

5. Ways in which to make a report

Employees may report violations in person, orally or in writing to their direct line manager, the HR department, the Legal department or the ombudsman, as well as to the members of the Compliance team or the Compliance team's e-mail address: compliance@spitzke.com.

6. Confidentiality and protection

All reports will be treated confidentially and the identity of the whistleblower will be protected unless required by law or otherwise. Taking retaliatory action against whistleblowers is prohibited. Employees who report violations in good faith may not be subjected to disciplinary action or other negative outcomes.

7. Investigations and measures

The internal office handling incoming reports is required to confirm a report within seven days. All reports will be investigated promptly, impartially and thoroughly and appropriate action will be taken to verify and resolve the reported violation. The results of the investigation will be communicated to the whistleblower, to the extent that this is feasible and confidentiality can be maintained. The office in charge will inform the whistleblower within three months of any measures taken, e.g. internal compliance investigations or referrals to authorities.

8. Misuse of whistleblowing

Deliberate false reporting or misuse of the whistleblowing procedure may result in disciplinary action. The organisation reserves the right to take appropriate action against anyone who intentionally submits misleading or malicious reports.

9. Ongoing review and updates

This Policy is reviewed regularly and updated as required to ensure that it complies with all current legal requirements and best practice.

The Whistleblower Policy is an integral component of our corporate culture and underscores our commitment to integrity, ethics and accountability. It is the responsibility of every employee to help maintain a transparent and ethical work environment.