Intercompany Procedure MXVK 0008

Last revised: V02 / valid from 01/09/2025

Title: MV Whistleblowing System

Please note:

Terms used below such as "employee" or "whistleblower" and similar designations always refer equally to persons of all gender identities. However, for better readability, the masculine form is usually used.

Preamble

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Scope of application

This directive applies to all companies of the MV Group. Companies of the MV Group are Minimax Viking GmbH and all companies in which Minimax Viking GmbH directly or indirectly holds 50% or more of the shares or voting rights.

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Appendix 1 - Assistance with submitting a report

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1. Introduction

The Minimax Viking (MV) companies and their employees, clients and investors can suffer lasting damage as a result of misconduct by internal or external persons. It is in MV's own interests, as well as its legal obligation, to prevent, uncover and punish any form of unauthorised or criminal activity within its own sphere of influence. As part of compliance management, the provision of a group-wide whistleblowing system, of which the internal reporting office is a central component, also serves this purpose.

2. Responsibility

2.1 Minimax Viking GmbH

Compliance Management at Minimax Viking GmbH is responsible for the proper functioning of the whistleblowing system. The internal reporting office offers MV employees and third parties the opportunity to report cases of (possible) misconduct and information about this to a central, intra-group office simply and confidentially in the event of specific evidence. Compliance Management ensures that the information received is followed up with the necessary diligence in a structured process and supports the MV companies in implementing the system locally and informing employees.

2.2 MV Group Companies

Every company in the MV Group is obliged – provided there are no local laws to the contrary – to implement the group-wide MV whistleblowing system, adapted to local regulations where necessary, and to publicise it to its employees.
The Local Compliance Officers of the MV companies serve as contacts for the central internal reporting office and support it in processing reports relating to the respective company.

3. Internal Reporting Office

3.1 Whistleblowers

The internal reporting office is open to group employees, managers and directors as well as customers, suppliers and other stakeholders of the Minimax Viking Group. Anyone who has a reasonable suspicion or knowledge of an actual or potential violation that falls under the reporting category specified in 3.3 can submit a report to the internal reporting office.

3.2 Reporting channels

Various reporting channels are available to whistleblowers for submitting reports. Regardless of which reporting channel is selected, the report will be routed to the central internal reporting office. The following reporting channels are available:

Contact form –
https://www.minimax.com/de/en/contact/contact-form/?contact_area=22&contact_subj=109

Email – integrity@mx-vk.com

Post – Minimax Viking GmbH
Compliance Management (confidential)
Industriestr. 10/12
23843 Bad Oldesloe, Germany

Face-to-face meeting – At the request of the whistleblower, a face-to-face meeting with the internal reporting office can also be arranged in virtual form (video conference).

The report is guaranteed to be processed promptly, confidentially and independently only if it reaches the internal reporting office via one of these reporting channels.

3.3 Reporting categories

The internal reporting office is open to reports of breaches of the law, criminal or irregular behaviour and other violations of MV's internal (compliance) rules by group employees, managers and managing directors committed in the course of their professional activities.
Specifically, these include indications of violations, justified suspicions or attempts to conceal violations that seriously damage the reputation or financial interests of the MV Group or one of its companies.

Information relating to at least one of the following categories may be reported:

- Human rights violations
- Discrimination
- Harassment, assault
- Bribery and corruption
- Fraud, embezzlement, theft
- Money laundering
- Conflicts of interest, betrayal of business secrets
- Environmental protection
- Export control and sanctions regulations
- Tax law, accounting, financial reporting
- Competition and anti-trust law
- White-collar crime
- Violation of the MV Code of Conduct or Business Partner Code of Conduct

This list is for guidance only and is not exhaustive.
Indications of violations that have already occurred as well as suspicions of potential violations that are very likely to be committed can be reported. What is important here is that there is specific evidence. A suspicion can either be directed against individual employees or arise in connection with an MV business or an MV supplier.
The internal reporting office is not responsible for information on private misconduct (unrelated to the employer) by MV Group employees.

3.4 Contacts

The internal reporting office is staffed by the following persons:
Compliance Officer, Minimax Viking GmbH
Senior Counsel, Legal Department, Minimax Viking GmbH
Head of Human Resources, Minimax GmbH

4. Process description

The processing of reports received by the internal reporting office follows a clearly defined and documented process, which is given below.

4.1 Submitting a report

Reports submitted must always be as detailed and comprehensive as possible and must be given under your own name. As factual evidence of a violation must exist for a report to be submitted, the report must be accompanied by supporting documents, proof or other documentation of the (potential) misconduct, if available.

Reports can be submitted in German and English. A translation agency will be consulted for reports in other languages. In this case, the processing time may be extended.
Reports can be submitted online (email, contact form) at any time. The internal reporting office can be contacted in person at the above-mentioned Compliance Management office during normal business hours (CET).
Appendix 1 to this directive is designed to assist you in reporting as informatively and specifically as possible and to ensure efficient processing and follow-up by the internal reporting office.

4.2 Processing of reports

As soon as the internal reporting office receives a report, it will check whether the report falls within the scope of this directive. To this end, the contact persons named in section 3.4 will meet as and when required. An initial rudimentary and summary review is also carried out to assess the validity and plausibility of the report, taking into account the information attached to the report. Where necessary, the report is forwarded to the Local Compliance Officer of the respective MV company in anonymised form.
If required, the internal reporting office contacts the whistleblower to clarify questions or obtain additional information.
The internal reporting office then decides on follow-up measures. These can be:

- contacting the person or work unit implicated by the report;
- referring the whistleblower to another competent body;
- closing the case for lack of factual evidence or for other reasons;
- forwarding the case for further investigation to the responsible work unit for special internal investigations; or
- passing the report on to a competent authority.

If the report is valid and plausible, falls within the scope of this directive, and establishes a specific initial suspicion of a violation, the internal reporting office forwards it to the investigation team for a special internal investigation.

The whistleblower will receive confirmation of receipt of the report within 7 days.

4.3 Special internal investigation

The aim of a special internal investigation is to clarify a specific initial suspicion or suspicious circumstance using the means legally permissible for companies and to prove or disprove any misconduct by MV employees or third parties. Special internal investigations can also lead to a situation where a violation cannot be proven or there is no evidence of a violation.
The presumption of innocence applies until a violation has been proven. Incriminating and exonerating facts are included in equal measure in the investigation.
An special internal investigation is conducted by the Group Audit, Risk & Control department and Compliance Management and, if necessary, by other (local) specialist departments or external specialists.
Every special internal investigation is independent, objective, without prejudgements, meticulous, confidential and prompt, and is documented accordingly. All facts relevant to the matter that can be gathered by analysing data and documents as well as information from discussions and site visits are included in the investigation.
The special internal investigation is conducted in accordance with applicable laws and regulatory requirements. Particular importance is attached to the principle of proportionality in the course of implementation (cost-benefit analysis). This applies both to the choice of means in the investigation process and the persons involved.
The confidentiality of all information, in particular the protection of personal data and the whistleblowers, is always safeguarded. Every MV employee is responsible for assisting with special internal investigations as required.

The special internal investigation concludes with a written investigation report and – if necessary – proposed measures.
A special internal investigation can also be cancelled due to insufficient cooperation on the part of the whistleblower if there are no other options for following up the report.

4.4 Measures and consequences

If necessary, ad-hoc measures to end a (possible) violation are taken during the special internal investigation.
Following a special internal investigation, the results of the investigation, including proposed measures, are communicated to the Group Board of Directors and local Board of Directors.
If the report is confirmed and misconduct has been uncovered, the Board of Directors decides on internal sanctions, follow-up measures to recover assets and future preventive measures.
If an MV employee has committed a violation, sanctions can range from warnings and reprimands to dismissal without notice and criminal charges, depending on the severity of the offence.

4.5 Feedback to the whistleblower

The whistleblower will receive feedback from the internal reporting office no later than 3 months after they have received the report. The feedback includes the (interim) result as well as notification of planned measures and any follow-up measures already taken. It should be borne in mind that a special internal investigation can take several months, especially in complex cases. Feedback is only provided to the extent that this does not affect such investigations or impair the rights of the persons who are the subject of a report.

4.6 Continuous improvement measures

The internal process or control weaknesses that enabled or facilitated a violation are analysed during (i.e. as part of ad hoc measures) and always after the conclusion of a special internal investigation. Appropriate improvement measures are defined in cooperation with the relevant specialist departments and implemented as quickly as possible. The aim is to effectively prevent any identified misconduct in the future and/or to minimise the risks involved.

4.7 Documentation

Every report received by the internal reporting office as well as subsequent communication and measures are documented by the internal reporting office in a permanently accessible manner while observing the requirement for confidentiality. The documentation is deleted 3 years after the procedure has been completed. The documentation may be kept for longer to fulfil legal requirements, as long as this is necessary and proportionate.

5. Protection of the whistleblower

In the whistleblower system, the protection of the whistleblower and persons who are the subject of a report or affected by the report has the highest priority and is ensured by the following measures.

5.1 Confidentiality

The personal data provided to the internal reporting office by the whistleblower is treated as strictly confidential and protected from any employees not involved in the processing of the report. Personal data of persons named in the report is handled in the same way. Reports on the activities of the internal reporting office and the results of special internal investigations are passed on without the personal data of the whistleblower.

5.2 Communication

Communication with the whistleblower takes place via the internal reporting office. There can only be direct communication between the employees responsible for the special internal investigation and the whistleblower if the whistleblower agrees.

5.3 Limited disclosure of information

Only a limited number of MV employees have access to each report received by the internal reporting office and any subsequent special internal investigation. The group of people responsible for processing is kept as small as possible and differs according to the type of report and the associated operational responsibility. During the processing of a report, it may be necessary to grant access to information to other (external) persons or institutions involved in the investigation. If necessary, this may also include a translation agency.

5.4 Protection against discrimination

Threats or attempts of reprisals (discrimination relating to professional activities) against whistleblowers are prohibited.
MV guarantees that whistleblowers who report substantiated information about a (potential) violation of the reporting categories listed in section 3.3 to the internal reporting office will not be subject to retaliation or other reprisals.
By ensuring the internal reporting office maintains the confidentiality of the identity of the whistleblower and by taking disciplinary action against employees who – contrary to the above assurance – take or attempt to take retaliatory measures against a whistleblower, MV ensures effective protection against reprisals and discrimination based on whistleblowing.
Disciplinary measures will be taken against employees who obstruct or attempt to obstruct a report or take reprisals against a whistleblower. Such behaviour is also an administrative offence punishable by a fine and can be reported to the police.

5.5 Exceptions

Whistleblowers who misuse the Whistleblowing System are exempt from the aforementioned protection mechanisms. Denunciation of any kind will not be tolerated and will be penalised accordingly.
The identity of a whistleblower who intentionally or through gross negligence reports incorrect information about (potential) violations will not be protected.

6. Data protection and information security

6.1 Personal data

Personal data received by the internal reporting office as part of a report is processed to the extent necessary to fulfil the tasks of the internal reporting office. The collection, storage and deletion of personal data are carried out strictly in accordance with the legal requirements applicable in Germany. A corresponding processing description and data protection impact assessment pursuant to the General Data Protection Regulation have been prepared.
Comprehensive data protection information relating to the available online reporting channel (contact form) can be found on the corresponding website.

6.2 IT system security

In the course of processing the reports received, the relevant data is recorded, processed and stored in a ticket system. Access to this data is protected by access rights and permissions limited exclusively to the contact persons of the internal reporting office. The ticket and all associated data are stored in the ticket system on a server in the data centre in Bad Oldesloe, i.e. "on prem" in

Germany. The data is stored in a database on the ticket system server, which is not accessible via the network.
The mailbox and the Microsoft online systems are located in Microsoft's European cloud (e.g. Frankfurt and Amsterdam). Access to the ticket system is via an SSL-encrypted connection, emails are also retrieved via encrypted routes.
The ticket system database is backed up in our backup system. An automated deletion plan in the ticket system ensures that legally prescribed deletion periods are adhered to.

7. Miscellaneous

7.1 Legal basis

Every company in the MV Group must comply with local whistleblower protection laws and regulations.
Companies of the MV Group that are based in EU Member States and companies of the MV Group that employ nationals of EU Member States must comply in particular with the requirements of the EU Whistleblower Directive (Directive (EU) 2019/1937).
The MV Whistleblower System is primarily operated in accordance with national legal requirements, such as the German Whistleblower Protection Act (HinSchG) and Supply Chain Due Diligence Act (LkSG). Should legal changes necessitate a revision, this will be done as and when required.

7.2 Damages

False reports can lead to claims for damages against the person making the report. The whistleblower shall be obliged to compensate the company for any damage resulting from the wilful or grossly negligent reporting or disclosure of inaccurate information.
In the event of a violation of the prohibition of reprisals against whistleblowers, the person responsible shall be obliged to compensate the whistleblower for the resulting damage.

7.3 External reporting office in Germany

The German Federal Office of Justice has set up an office for external reports (https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes_node.html).
The external reporting office offers comprehensive and independent information and advice on existing remedial options and procedures for protection against reprisals to individuals who are considering making a report. In particular, the external reporting office also provides information about the possibility of making an internal report.
Persons who intend to report information about a violation can choose whether to contact the internal or external reporting office. In cases where effective action can be taken internally against the violation and no reprisals are feared, reporting to the internal reporting office is preferred. If an internally reported violation has not been remedied, the whistleblower is free to contact an external reporting office.

7.4 Further information

Internally, MV Compliance Management is available to answer general questions about the Whistleblowing System at the email address compliance@mx-vk.com.

Appendix 1
Submitting a report

The following questions are intended to assist you in providing a detailed description of the (potential) violation when submitting a report:

- What happened? What is the (suspected) misconduct?
- Where did the incident take place? (country, location, office, business unit, etc.)
- Who is involved? Which MV company or person is affected? (both alleged perpetrators and victims)
- What reporting category (see 3.3) does the report fall into?
- When did the incident take place?
- When did you notice the incident?
- Is the incident ongoing or has it already taken place?
- How long has the incident been going on?
- What are the effects/damage?
- Are any executives/managers involved in the incident?
- Do you have evidence or supporting documents that prove the incident? (be sure to include these!!)
- Where did you get your information from?
- Are there any other witnesses to the incident? (name, contact details)
- Are there currently any risks for you or others as a result of the violation? If so, what?
- What is your relationship to the company concerned? (employee, external employee, supplier, customer, etc.)
- What is your relationship to the person concerned? (colleague, employee, manager)
- Have you already informed other MV employees or MV departments? If so, who?
- Have you already reported the incident elsewhere? (external reporting office, law enforcement authorities, etc.)