

Whistleblowing Policy at Schröder+Schömbs PR

including rules of procedure for reports

Speak-up culture

We consider it our responsibility and duty to do everything in our power, both directly and indirectly, to prevent unfair treatment, bullying, intimidation and discrimination. We are convinced that a speak-up culture, which encourages whistleblowers, makes a positive contribution to the development of our company and entrepreneurship in general. Reporting breaches of the law, ethical misconduct and serious malpractice should be seen as promoting the rule of law. To live up to this conviction of providing better protection for whistleblowers, we commit to complying with this Whistleblowing Policy.

We regard compliance with this policy as a guarantee of ethically, morally and legally correct conduct and structures within our company. We will therefore ensure that this Whistleblowing Policy is effectively implemented in the legal and employment relationships within our company. To this end, we inform everyone who works in or with our company of its applicability. We are committed to continuously developing this Whistleblowing Policy in order to promote moral courage, psychological safety and ethical conduct within our company.

With this whistleblowing policy, we commit ourselves:

1. We ensure that individuals working in or for our company do not suffer reprisals for whistleblowing or face any consequences under employment or other laws. Instead we guarantee that their reports will be investigated with due care and confidentiality.

2. Anything that the whistleblower perceives as criminal behaviour, other significant legal violations or other serious malpractice within our organisations (collectively: “serious malpractice”).
3. Whistleblowers within the meaning of this Policy may include: all employees (including former employees), trainees, interns, applicants, service providers and customers of our company.
4. Whistleblowing is protected under this Policy if whistleblowers act in good faith (i.e. without any deliberate, malicious or grossly negligent assessment) in assuming that the information they provide is true and falls within the scope of this Policy.
5. Whistleblowers are free to report serious misconduct both within our company (internally) and to government authorities (externally). Disclosure of internal company information regarding serious misconduct is permitted only under additional conditions (see point 9).
6. To handle whistleblowing reports, we appoint a designated contact person who acts as the internal reporting office on behalf of our company. This person must receive and process all reports of serious misconduct: the internal reporting office must investigate reports and recommend follow-up measures to the management of the relevant department or to the company’s executive board. In cases of clearly minor misconduct, information that is recognisably knowingly false, or where it is apparent that the whistleblower has no connection to the company, the report will not be processed further.
7. The principle of confidentiality applies to the handling of whistleblowing reports: the confidential advisor may only disclose personal information about the whistleblower(s) or the accused person(s), or circumstances that allow conclusions to be drawn about their identity, to third parties with the express consent of the whistleblower(s). The confidential advisor is also available to advise whistleblowers on whether a whistleblowing report they are considering would be justified.

8. External reporting bodies include public prosecutors' offices, the authorities designated under the German Act implementing Chapter III of the Whistleblowing Directive (2019/1937), and other authorities responsible for the relevant legal infringements.

9. The public disclosure of internal company information regarding serious misconduct is justified
 - a. **following** a report, if the whistleblowers could reasonably assume in good faith that no appropriate follow-up measures had been taken within the applicable time limits.
 - b. **before or at the same time as a report**, if the whistleblower(s) had reasonable grounds to believe that
 - i. there is little prospect of effective action being taken against the reported serious misconduct.
 - ii. previous whistleblowing has been met with reprisals.
 - iii. without publication, a significant risk would arise for the company, its employees, third parties or the general public, for example because an emergency situation exists or because irreparable damage would otherwise be caused.
 - iv. the public has a legitimate interest in learning of the serious wrongdoing.

10. Legitimate whistleblowing must not result in any reprisals, consequences under employment law or other negative consequences for the whistleblower, such as suspension, dismissal, negative performance appraisals, changes to their remit, demotion, claims for damages, salary reductions, disciplinary measures, bullying, intimidation, discrimination, non-renewal of a fixed-term contract or similar measures. If such a measure is taken against a whistleblower within a recognisable timeframe, it is presumed that this constitutes a prohibited adverse consequence, which renders the measure null and void.

Rules of Procedure for Reports

- §1 Any whistleblower may submit a whistleblowing report to the reporting office at any time in digital form via the reporting portal <https://schroeschoe.personiowhistleblowing.com>. In the report, they may specify whether their identity should be treated as public or confidential, or whether they wish to remain anonymous even to the reporting office. The report should contain:
- a) the nature and circumstances of the reported misconduct,
 - b) the person(s) responsible for the misconduct, if known,
 - c) the facts and, where applicable, evidence which, in the whistleblower's opinion, substantiate a serious wrongdoing and the responsibility of the persons named,
 - d) the nature and location of the evidence supporting the whistleblower's allegations, where such evidence is available or known.
- §2 The reporting office shall confirm receipt of the report to the whistleblower in writing without undue delay, but no later than one week after receipt of the report. At the same time, this confirmation should include any follow-up questions or requests for additional information regarding the report in accordance with §1 a-d.
- §3 Once the report has been received, the reporting office offers the whistleblower the opportunity to make a verbal statement, during which follow-up questions and additional details can be clarified, provided that the person is not also anonymous to the reporting office. Throughout the investigation, the whistleblower is under no obligation to cooperate, e.g. by providing further statements, attending oral hearings, or being confronted with the person responsible for the reported misconduct.
- §4 Upon receipt of the report, the reporting office shall commence its investigation. To this end, it may inspect internal company documents, even if these are confidential, summon affected persons to hearings and address management-level meetings. Persons summoned are obliged to appear within the specified time limit.

§5 The processing time for a report should not exceed three months. Upon completion, the internal reporting office shall draw up a final report, which must contain the following information:

- a) all details from the original report,
- b) a statement on all established facts and the evidence on which these findings are based, provided that this does not disproportionately infringe on personal rights,
- c) the serious misconduct identified by the reporting office (including the damage caused and the impact on the company/third parties) or a reasoned explanation that and why no serious misconduct was identified,
- d) recommendations for action to remedy, address and prevent the serious misconduct in future (follow-up measures).

The final report must be sent to all persons concerned, the whistleblower and the management of the department concerned or the executive board.

§6 The management of the relevant department or the executive board shall draft a statement on the submitted final report within four weeks. The statement shall determine whether and which of the proposed follow-up measures are to be taken. The implementation or omission of follow-up measures must be justified. The statement must be forwarded to all affected persons, the whistleblower and the internal reporting office.

§7 The whistleblower and the internal reporting office may submit a complaint regarding the statement within four weeks. Management must hear this complaint and decide on it promptly, at the latest four weeks after its receipt, and, if necessary, make changes to the statement.

§8 If, at the start of or during the investigation, suspicion arises that the internal reporting office or senior management is biased, this may be raised by the whistleblower or the internal reporting office. A person is considered biased if it appears reasonably possible that they were involved in the serious misconduct, committed it themselves or covered it up. Bias does not need to be proven; it is sufficient that there is a sufficiently concrete suspicion. If the objection

- a) concerns the internal reporting office, management shall decide on the complaint.
- b) concerns a member of senior management, senior management shall decide on the complaint without that person.
- c) concerns all members of senior management, the internal reporting office shall decide on the complaint.

If the deciding body determines that there is bias, the person concerned may not play any further role in the investigation.

Other internal reporting channels and rights of appeal (e.g. equality officers) remain unaffected by this policy. Those concerned are free to choose whom they wish to contact.

This Whistleblowing Policy comes into force on 1 April 2025. Upon the Whistleblowing Policy coming into force, our digital system for reporting serious misconduct will also be made available both internally (Tuesday meeting/chat post) and externally (website). Following its adoption, we will inform everyone working in our company about the content and applicability of this Whistleblowing Policy.