

# Rules of Procedure: Whistleblowing and Grievance Mechanism under German Whistleblower Protection Act and Supply Chain Due Diligence Act

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## What do we want to achieve?

Trust is the basis of our dealings with our colleagues, customers and business partners. We earn this trust by conducting ourselves responsibly, ethically and in accordance with the law. This approach includes not only the work performed by our employees, but also the actions of our suppliers and business partners. The Tele Columbus Group is aware of its responsibility within the supply chain and places great value on respecting fundamental ethical principles throughout the value chain.

We realise that wherever people are involved, mistakes can also happen. However, it is important to realise that we can only change things if we address them. That is why we encourage all employees and those involved in the value chain to report any indications of possible misconduct by employees of the Tele Columbus Group or our business partners.

The Tele Columbus Group’s whistleblowing and grievance mechanism allows us to ensure that all of the information we receive is investigated and processed transparently and fairly. The following rules apply both to information under the German Whistleblower Protection Act (Hinweisgeberschutzgesetz, HinSchG) and to complaints under the German Supply Chain Due

Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG). In the following, we always refer to *information*, by which we also mean complaints and reports.

▶ Please note: If you have a complaint about our products or services, please contact customer service. We cannot accept or forward customer complaints through this channel.

### To which divisions do the Rules of Procedure apply?

The whistleblowing and grievance mechanism applies to the following divisions of the Tele Columbus Group: Tele Columbus AG, Tele Columbus Betriebs GmbH, Tele Columbus Vertriebs GmbH, Tele Columbus Multimedia GmbH and subsidiaries with a stake of more than 50%, excluding MDCC Magdeburg City-Com GmbH, which receives information through a separate channel.

## Information and notification

### What can be reported?

We accept information on violations of the following rights, rules and regulations within the Tele Columbus Group and along the value chain (i.e. direct and indirect suppliers):

- Violations of human rights and labour law (according to the LkSG):  
Protection of workers and livelihoods, protection against attacks through the use of security forces.
- Violations of environmental standards (according to the LkSG):  
Protection when handling mercury, persistent organic pollutants and hazardous waste.
- Violations of applicable law such as bribery or corruption (according to the HinSchG)
- Violations of internal guidelines and business principles (e.g. our Code of Conduct).

Appendix 1 provides a more detailed overview of the reportable topics.

▶ Please note: Are you unsure whether the issue or the company is covered by these rules? Please report the information. We examine the matter and evaluate the need for further action.

### Who can report information?

Any person who has become aware of a (potential) grievance or a violation of one of the rights and standards mentioned. This means that the person does not have to be affected by the grievance or violation, but may have observed it or learned about it.

We particularly encourage all employees, trainees, interns and student employees to report such misconduct. Accordingly, we also encourage employees of our direct and indirect suppliers, business partners, customers, investors and representatives of other stakeholder groups to report relevant information.

## Where can I report information?

Please use the web-based tool provided by EQS at <https://telecolumbus.integrityline.app/> to report information. You can submit information there at any time, free of charge and anonymously. The procedure is confidential and protected.

## How detailed should the information be?

The more detailed and comprehensible the information is, the easier it is to investigate a case. The following information may be helpful:

- **What** happened? Precise description of the matter in chronological order.
- **Who** committed the violation? Name of the person (if known), their position or role, or of the company for which the person works
- **Who** has been harmed or affected by the violation? Name and number of persons concerned, seriousness of the violation
- **When** did the violation occur? Date or period, end of the violation
- **Where** did the violation occur? Location/country, company, department, occasion
- **Is there** any evidence, or are there witnesses? Supporting documents can be attached to the notification
- **Has** the incident already **been reported** elsewhere? Supervisors, internal reporting offices, works council, etc. Have measures been taken?

## Who handles the information after it is received?

Our Chief Compliance Officer is responsible for the whistleblowing and grievance mechanism (reporting office in accordance with the HinSchG and grievance office in accordance with the LkSG). Depending on the matter and case, experts from other departments (e.g. Legal, Human Resources or Sustainability) are consulted.

All persons entrusted with handling the case act impartially and independently, and are not bound by functional directives. They are obliged to maintain confidentiality and have the necessary expertise.

## Procedure

### What happens to the information I submit?

The Compliance team receives the information and initially checks its plausibility. If we have any questions to help us better understand the matter, we will ask the person providing the information (if desired and possible). Information concerning the Chief Compliance Officer is forwarded directly to the Management Board. Information concerning the Management Board is forwarded to the Chairman of the Supervisory Board of Tele Columbus.

If the information is plausible and there is an initial suspicion of a violation of the aforementioned laws, standards or guidelines, the team will initiate an investigation. If the case does not fall within the scope of the German Supply Chain Due Diligence Act or the German Whistleblower Protection Act, we will inform the whistleblower.

The initial suspicion is dealt with in a corresponding investigation. The examination is carried out according to defined standards, with the methods and scope being adapted to the individual case. In all investigations, the person concerned is presumed innocent until a violation has been proven. We value fair treatment, which is why we perform our investigations with an open mind. This also means that we carry out investigations quickly. Because each case is unique, investigations may take anywhere from a few days to several months to complete.

If the investigation leads us to conclude that the above-mentioned laws, standards or internal rules have been violated, we will immediately take appropriate measures to prevent the misconduct or violations. The measures to be taken and the time needed to take them depend on the case at hand and are based on the type and severity of the offence, as well as on the perpetrator of the violation within our own company or at a business partner. The investigation is concluded with a report, which we submit to the relevant authorities.

Each process is documented and handled in compliance with the provisions of the HinSchG and the relevant data protection regulations.

### Will I be involved in the investigation as a whistleblower?

As a whistleblower, you will receive a confirmation of receipt within 7 days. We will inform you of your rights, in particular with regard to protection against discrimination or penalisation for submitting information. If you have provided the information in good faith and with good intent, you are protected from reprisals. This protection does not apply to deliberate false reports.

After three months, we will inform you about the status of the investigation and the next steps. Please note that we cannot provide you with detailed information, so as not to jeopardise the investigation or infringe the rights of persons who are the subject of the report or part of the investigation. We will endeavour to remain in contact with the whistleblower throughout the investigation so that we can ask questions.

### How are whistleblowers protected?

Here at the Tele Columbus Group, we are aware that reporting information is a very sensitive process – for everyone involved. That is why protecting whistleblowers is very important to us.

If you use the web-based tool, you can file a report anonymously or state your name. Non-anonymous information will be treated confidentially (confidentiality requirement). We keep the number of people informed about a case as small as possible (need-to-know principle). All persons entrusted with handling the case act impartially and independently, and are not bound by functional directives. They are obliged to maintain confidentiality and have the necessary expertise. We comply with the principles of the General Data Protection Regulation (GDPR) and the German Federal Data Protection Act (Bundesdatenschutzgesetz, BDSG).

The Tele Columbus Group does not tolerate any discrimination, hostility or intimidation against whistle-blowers. If we learn of such reprisals, we will investigate and stop them immediately, and we will punish the perpetrators, insofar as it is legally possible for us to do so. Within the Tele Columbus Group, we will take action against such cases; with our suppliers, we will look for suitable measures in a joint exchange.

### Will the procedure be reviewed?

We will review the effectiveness of the procedure on an annual and ad hoc basis. Feedback from the whistleblowers plays a particularly important role in these efforts. Adjustments will be made if necessary.

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## Appendix: Relevant rights, rules and regulations

We accept information on violations of the following rights, rules and regulations within the Tele Columbus Group and along the supply chain (i.e. direct and indirect suppliers):

Category	Issues	Basis
Human rights and labour law	<ul style="list-style-type: none"> <li>• Child labour</li> <li>• Forced labour and slavery</li> <li>• Discrimination</li> <li>• Non-compliance with occupational health and safety obligations</li> <li>• Disregarding the freedom of association</li> <li>• Withholding fair wages</li> <li>• Unlawful taking of land that serves as a livelihood for people</li> <li>• Pollution of air, soil and water that is hazardous to health</li> <li>• Abuse by private or public security forces</li> </ul>	Section 2 para. 2 LkSG
Environmental standards	<ul style="list-style-type: none"> <li>• Violations of the Minamata Convention on Mercury</li> <li>• Violations of the Stockholm Convention on Persistent Organic Pollutants (pesticides and insecticides, POPs)</li> <li>• Non-environmentally sound disposal of contaminated waste within the meaning of the Stockholm Convention and unauthorised export of hazardous waste within the meaning of the Basel Convention</li> </ul>	Section 2 para. 2 LkSG
Criminal law	<ul style="list-style-type: none"> <li>• Violations of applicable law:</li> <li>• Acts such as corruption, bribery, fraud, breach of trust, theft or embezzlement, insider trading</li> <li>• Violations of competition or antitrust law (e.g. price agreements or other unauthorised collusion with competitors)</li> <li>• Violations with regard to sanctions lists or terrorist financing</li> <li>• Offences against the German Money Laundering Act (Geldwäschegesetz)</li> <li>• Infringement of trade secrets of the Tele Columbus Group</li> <li>• Violations in connection with product safety and authorisation regulations</li> <li>• Actions that pose a threat to health, safety and occupational health and safety standards</li> <li>• Violation of human rights</li> <li>• Violations of environmental obligations and environmental protection standards</li> <li>• Violation of human rights</li> <li>• Sexual harassment, bullying or discrimination</li> <li>• Violations of the protection of personal data within the meaning of the EU General Data Protection Regulation (GDPR)</li> <li>• Discrimination against whistleblowers due to information provided</li> </ul>	HinSchG
Internal compliance standards	<ul style="list-style-type: none"> <li>• Violations of internal guidelines and business principles</li> </ul>	Code of Conduct