

THIS IS HOW IT WORKS

# HEMLINE

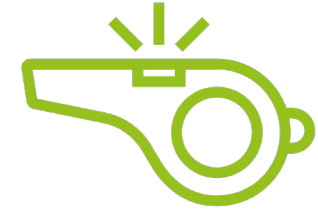
THE HELM AG WHISTLEBLOWER SYSTEM



HELM Global Compliance

Version 1.0, October 2023

# HELMLINE – THIS IS HOW IT WORKS



## Why is it important for you to be able to report misconduct?

There are many different reasons why a person may want to file a report with our company. Perhaps they have observed violations of the law or unethical behavior and want to minimize the potential or actual damage to our company by filing a report. Or perhaps the person is a target and victim of misconduct such as discrimination or bullying themselves. Whatever the reason, we want to make sure you are heard without fear of retaliation.

Anyone who courageously and responsibly draws attention to inappropriate or illegal behavior is a great help to us. Because the following always applies: Only when we learn of a malpractice, can we do something about it. In this way, we can protect HELM, the general public, and you personally.

For this purpose, there is the HELMLINE. Maybe you haven't heard of it yet or don't know how to submit a report there? Therefore, we explain here how the HELMLINE works and what you must pay attention to if you want to use it.

# HELMLINE – THIS IS HOW IT WORKS



## What exactly is the HELMLINE?

The HELMLINE is a so-called reporting system, also known as Compliance Hotline or Whistleblower System. It is a purpose-built communication platform and offers you a secure way to report actual or imminent wrongdoing, violations of legal regulations or unethical behavior in connection with our company.

In doing so, you should not have to fear any retaliation, and of course this also applies if you give your name. All reports are treated confidentially, i.e., only the small number of people involved in the investigation know the identity of the reporting person.

In principle, HELM prefers reports to be submitted with the name of the user, so that queries can be made more easily. But if desired, reports can also be submitted anonymously.

HELMLINE's IT environment is specially protected to ensure confidentiality. Employees worldwide, as well as outsiders who wish to report a violation or suspicion, can reach the system and submit a report in various ways, for example via the Internet or by making a free telephone call in their local language.

# WHAT IS MEANT BY ANONYMOUS REPORTING?

**While the principle of confidentiality applies to all reports without exception, the identity of the reporting person also remains unknown in the case of anonymous reports. Thus, a person can also report misconduct without having to disclose his or her name or personal information to the persons who receive and process the report. In addition, the content of an anonymous report cannot be linked in any way to the identity of the person making the report.**

# HEMLINE – THIS IS HOW IT WORKS

## What are the reporting channels and contact options? (1/3)

You can access HELMLINE via [www.helmline.com](http://www.helmline.com) .

The start page leads directly to language selection and input mask. Messages are taken directly to the Convercent processing system. If desired, the person making the report can remain anonymous. As part of the entry process, the person receives a unique case number, under which he or she can later call up messages in the system regarding the processing status. If questions arise when HELM is processing the case, these can be transmitted to the reporting person via the system.

Alternatively, the country-specific telephone number of the HELMLINE can be dialed. Anonymous reporting is also possible in this way. The calls are free of charge. They are answered by trained personnel with the support of an interpreter. The person handling the call enters the message into the system. In this case, too, the person calling receives a code and can then call up the processing status if necessary.

# HELMLINE – THIS IS HOW IT WORKS

## What are the reporting channels and contact options? (2/3)

In addition to the HELMLINE, employees also have access to several possible internal contacts:

- The immediate supervisor
- Any other manager

At HELM, each manager is personally responsible for creating an environment where questions, concerns and uncertainties can be addressed openly at any time.

- The Human Resources Department and Stewards
- The Internal Audit Department
- Corporate Compliance

# HEMLINE – THIS IS HOW IT WORKS

## What are the reporting channels and contact options? (3/3)

You can best reach us at the following e-mail address: [compliance@helmag.com](mailto:compliance@helmag.com) or during office hours at the following telephone number: +49 40 2375 1111

Reports can be submitted to these contacts by mail, letter, telephone or in person. The person who receives the report then also enters the case into HELMLINE as a so-called "by proxy" report.



# HEMLINE – THIS IS HOW IT WORKS

## Who can report a complaint?

In principle, it is open to all persons to use the HELMLINE to report any violations of laws or regulations or other misconduct, provided that the violations are directly or indirectly related to HELM's business activities. This includes, for example, when the reports relate to joint ventures, investments, or suppliers. In addition, a person making a report to HELMLINE does not have to be affected himself.





# HEMLINE – THIS IS HOW IT WORKS

When should you use the HELMLINE and when not?

## This is what the HELMLINE is for:

	Violations	
Concretely known	<ul style="list-style-type: none"><li>– of applicable laws and regulations</li><li>– of the international standards specified in the HCOC,</li></ul>	<ul style="list-style-type: none"><li>– by HELM as a company</li><li>– by employees of HELM</li></ul>
Potential / existing suspicions	<ul style="list-style-type: none"><li>– in the form of non-compliance with human rights and environmental obligations</li></ul>	<ul style="list-style-type: none"><li>– by direct or indirect suppliers of HELM</li></ul>
Inconclusive or reported or implied by third parties	<ul style="list-style-type: none"><li>– of HELM internal rules and regulations</li></ul>	<ul style="list-style-type: none"><li>– by partners with whom HELM has another business relationship</li></ul>

# HELMLINE – THIS IS HOW IT WORKS

## When should you use the HELMLINE and when not?

### This is not what the HELMLINE is for:

1. The HELMLINE is not suitable for calling for help in all kinds of immediate events, especially medical emergencies. In such cases, please immediately notify the appropriate rescue or emergency services via the local emergency number.
2. Especially in case of online use, your message may be processed hours later.
3. reporting of HELM-internal incidents such as industrial accidents. Please use the reporting channels provided for this purpose.
4. violations in which neither HELM and its employees nor its suppliers are involved.
5. direct offenses against HELM by external parties, such as a burglary. In that case, please notify the police immediately.

### And these cases should not be reported through the HELMLINE either:

A colleague has made a mistake in good faith, and you notice it. Please then simply point it out to him directly so that he can correct the error. A report would be far too drastic a measure here.

# HEMLINE – THIS IS HOW IT WORKS



## What does a report ideally look like?

If you use the HELMLINE, you can fill in various fields for your report. There is sufficient space for the case description. If you report by telephone, your interlocutor will ask you for important information. This includes:

- Description of the facts, as concrete and chronological as possible
- Who? What? How? When? Where?
- Who is affected?
- Who is responsible?
- What are the consequences/what damage has been done?
- Evidence, for example photos, e-mails, documents, names of witnesses

An appeal does not need to be substantiated.

This is important: Sometimes questions still arise during the processing of your report. The processors will then contact you indirectly via the whistleblower system. Please check from time to time, especially at the beginning, whether a query has been received. This helps us a lot.

# HEMLINE – THIS IS HOW IT WORKS



## What happens after the report is sent? (1/2)

A small number of possible case managers have access to the system. They are managers from the departments that may be affected and are specially trained in handling compliance reports. Each incoming report is forwarded to the responsible case managers. These case managers then try to obtain further information to assess the case and get as objective a picture as possible. If the case managers identify a serious case, the Compliance Committee will be activated. Compliance, HR, QM, and Internal Audit are represented on this committee. Both the case managers and the Compliance Committee do not act at their own discretion. There are clear rules for processing a reported potential compliance violation.

Dealing with a report is always a sensitive situation. In order to protect the personal rights of both the person making the report and the person being reported, the investigation must proceed with great discretion and caution. In this regard, absolute confidentiality is especially important in order not to publicly brand anyone or expose them to prejudice. Therefore, investigators must also form as accurate and independent a picture of the situation as possible before approaching someone about misconduct that has not yet been proven. After all, the presumption of innocence applies until a violation is proven.

# HELMLINE – THIS IS HOW IT WORKS

## What happens after the report is sent? (2/2)

Of course, a suspicion can also be substantiated or confirmed. Then, of course, the negative consequences of misconduct must be eliminated as best as possible. In this context, there may also be consequences for the persons who have misbehaved. Depending on the nature of the violation, these may include, for example, an obligation to undergo appropriate training, consequences under personnel law, or a claim for damages.

As the past has shown, most compliance violations occur because the individuals concerned were not aware of the relevant rules. To prevent such unintentional violations as far as possible, the Compliance department trains all employees on a regular basis. Because only those who know the rules and requirements precisely have the necessary certainty to avoid mistakes.



# HEMLINE – THIS IS HOW IT WORKS

How are you protected against retaliation?

## *1. Our clear commitment*

HELM does not tolerate any discrimination, unequal treatment, intimidation, or other negative effects for the person providing the information. If the company becomes aware of such an act within its sphere of influence, it will take appropriate measures.

# HEMLINE – THIS IS HOW IT WORKS

## How are you protected against retaliation?

### *2. Confidentiality*

One of the main reasons for setting up a whistleblower system is to protect both the person making the report and the accused. First of all, the presumption of innocence applies to an accused person. In addition, the public disclosure of certain facts may also cause damage to the company. Therefore, all information relevant in connection with the processing of tips must be treated as strictly confidential.

The persons designated to handle cases sign a confidentiality agreement and receive regular training on their relevant duties. This is usually done when they take on the task and then once a year.

Confidential handling of the complaint received is ensured throughout the entire processing procedure. The persons handling the complaint pass on relevant information, firstly exclusively for the purpose of the necessary investigation or the necessary reporting and secondly only to the extent necessary. And this information is also only passed on to the departments involved within HELM or to external authorities and institutions if there is a corresponding legal obligation.

# HEMLINE – THIS IS HOW IT WORKS

How are you protected against retaliation?

## 3. *Data Protection*

The whistleblower procedure meets the requirements of the General Data Protection Regulation (GDPR). Only the persons dealing with the report have access, and at the end of the procedure, the data of the data subjects - such as name or e-mail address - are deleted or redacted in accordance with the GDPR. The data subjects have a right to information according to §15 GDPR.



# HELMLINE – THIS IS HOW IT WORKS

## What rights does the person being charged with a violation have?

Anyone affected by a compliance investigation should be given the opportunity as quickly as possible to comment on the case in an appropriately detailed manner. The Global Compliance Officer is responsible for conducting the hearing. He or she shall ensure that a written record of the hearing is prepared and signed by the parties involved.

The protection against retaliation also applies to individuals who have committed a violation. There, appropriate follow-up measures from the company side are provided for, but no personal retaliation beyond that.



# HELMLINE – THIS IS HOW IT WORKS

## How long does it take to process a report?

Depending on the facts of the case, processing a report can take a varying amount of time. However, the Whistleblower Protection Act and the Supply Chain Act regulate some framework conditions. For example, the deadline for the confirmation of receipt to the reporting person is set at 7 days. The final feedback must be received by the reporting person within 3 months.

As described above, the person providing the information can obtain information about the status of processing at any time, even in the case of anonymous reports.



# HEMLINE – THIS IS HOW IT WORKS

## How much does it cost to use the HELMLINE?

The HELMLINE is available to all reporting persons free of charge, i.e., HELM does not charge any fees. However, HELM does not reimburse costs such as those for Internet use that may arise when reporting via the HELMLINE.