

Rules of Procedure for the Complaints Procedure and the Internal Reporting System of IMS Gear SE & Co. KGaA

1. Scope of the Rules of Procedure

These Rules of Procedure apply to the Complaints Procedure and the Internal Reporting System (hereinafter referred to as the "complaints procedure") of IMS Gear SE & Co. KGaA (hereinafter referred to as "IMS Gear"). The Complaints Procedure is intended to help to identify and remedy possible human rights and environmental risks as well as grievances and violations of national and international law at an early stage.

2. Complaints procedure

2.1. Scope

The Complaints Procedure is open to all employees, including temporary workers, as well as external parties such as customers, direct and indirect suppliers, business partners and stakeholders. Complaints may relate to violations of human rights, environmental standards, internal policies and national and international laws. In particular, the procedure also applies to all activities within the supply chain.

2.2. Types of complaints and reports

Complaints and report (hereinafter referred to as "complaints") may include, but are not limited to, the following topics:

- **Human rights violations:** forced labor, child labor, discrimination, mistreatment of employees.
- **Violation of environmental laws:** Pollution of air, water and soil, improper disposal of waste.
- **Corruption and bribery:** Unlawful advantages, bribes, illegal payments.
- **Antitrust and competition laws:** price fixing, market manipulation, unfair competition.

- **Discrimination and harassment:** Discrimination based on gender, race, religion or other characteristics, sexual harassment, bullying.
- **IT security and privacy:** data breaches, cybercrime, misuse of company data.
- **Occupational health and safety:** Occupational safety hazards, inadequate protective measures, disregard of health standards.
- **Violations of the Act on Corporate Due Dilligence in Supply Chains (LkSG):** Non-compliance with due diligence obligations along the supply chain.

2.3. Reporting channels

Complaints can be submitted via various channels, which are available 24 hours a day, 7 days a week and allow for anonymous reporting:

Online platform: <https://www.imsgear.com/en/company>

By Email: compliance@imsgear.com

By letter:

IMS Gear SE & Co. KGaA
Compliance Officer
Heinrich-Hertz-Str. 16
78166 Donaueschingen
Germany

A report may also be made in person to the local or global Compliance Officer, the relevant line manager, the Human Resources Department, the Works Council or the Executive Board.

2.4. The Complaint Procedure

- 2.4.1. **Acknowledgement of receipt:** Upon receipt of a complaint, the whistleblower will receive an acknowledgement of receipt within seven days. In the case of an anonymous report, this will be done via an electronic mailbox. The whistleblower will be provided with access data that will allow the whistleblower to access the electronic mailbox and thus to engage in further anonymous communication.

- 2.4.2. **Examination of the complaint:** The complaint received will be reviewed for completeness and relevance. If necessary, the whistleblower will be contacted for further clarification of the complaint.
- 2.4.3. **Processing of the complaint:** The complaint will be forwarded to the competent department in accordance with the internal policies. The whistleblower will be informed of the department in charge. If there are sufficient indications of a violation, the complaint will be promptly investigated in accordance with the applicable legal requirements.
- 2.4.4. **Corrective actions:** If the complaint is justified, corrective and follow-up measures will be developed and implemented. The whistleblower will be informed of the follow-up measures planned and/or already implemented within three months.
- 2.4.5. **Follow-up:** The effectiveness of the measures taken is monitored and the measures are adjusted if necessary.
- 2.4.6. **Documentation and recording:** All complaints received, measures taken and results are documented and archived.

2.5. Confidentiality and whistleblower protection

All complaints will be treated confidentially. The protection of the whistleblower is of utmost importance. Complaints are handled on a “need-to-know” basis, i.e. only those persons and departments required for processing the complaint are informed. If the whistleblower so wishes, his or her identity will not be disclosed to the extent permitted by law. This does not apply to statutory or official reporting requirements. Personal data will be processed in accordance with the applicable data protection requirements and the requirements of the LkSG and HinSchG. Complaints may also be submitted anonymously.

2.6. Protection against retaliation

Retaliation against a whistleblower (e.g. through adverse employment actions) is not permitted and will not be tolerated by IMS Gear. If a whistleblower is subject to retaliation, the whistleblower may report this via the reporting channels listed in Section 2.3.

3. Training and information

All employees are informed about the Complaints Procedure as part of the general compliance training. This ensures that everyone involved understands the process and knows how and where to submit complaints.

4. Contact Information

For further information and assistance, please contact IMS Gear's Compliance Management:

Email: compliance@imgear.com