



## **Whistleblower System Policy**

Whistleblowers are particularly important for maintaining an open and transparent society as they have the courage to expose wrongdoing. The Mister Spex Group (hereinafter also referred to as 'Mister Spex') wishes to promote ethical behaviour and foster a SpeakUp culture within the company to ensure that misconduct can be counteracted at an early stage.

The Whistleblowing Policy applies to the entire Mister Spex Group. Both employees and external persons, including consultants, subcontractors, suppliers and other contractual partners, can use the system.

### **A. Overview**

#### **I. General information**

Mister Spex commissions the lawyers Dr David Albrecht and Sophia Hoffmeister (law firm FS-PP Berlin) with the function of the internal reporting office in accordance with the Whistleblower Protection Act (HinSchG), the implementation of complaints procedures in accordance with the Act on the Regulation of Due Diligence Obligations in the Supply Chain (LkSG) and with the tasks of a lawyer of confidence. The reporting centre is technically independent and treats reports with absolute confidentiality.

Employees can of course continue to contact their management and/or the compliance officer at Mister Spex directly. However, the protection of the HinSchG only applies if a report is made to the internal reporting centre.

#### **1. What can be reported?**

The following can be reported

- a. Violations of the law such as criminal offences, administrative offences or violations of product safety regulations, violations of the General Equal Opportunities Act
- b. Violations of human rights or environmental protection in the Mister Spex supply chain. These include, for example: prohibition of child labour, ensuring occupational health and safety, non-discriminatory treatment of employees, impairment of a healthy livelihood through environmental damage, responsible handling and trading of waste.
- c. Violations of Mister Spex's internal compliance rules.

The internal reporting office is not responsible for general complaints from employees or customers. If a whistleblower is unsure whether their submission falls within the remit of the internal reporting office, they can clarify this confidentially with the FS-PP Berlin.

## **2. How is the whistleblower protected?**

The internal reporting centre receives all reports confidentially and information is only passed on to Mister Spex if the whistleblower has expressly given their consent to the disclosure. Reports can also be submitted anonymously.

Making contact is risk-free for an undecided whistleblower. The whistleblower can decide that the internal reporting centre should maintain confidentiality until the transmission to Mister Spex is approved.

Reprisals directed against whistleblowers and threats of reprisals as a result of a report are prohibited.

The aforementioned protection only applies to whistleblowers who have submitted a report in good faith as to its validity.

## **3. How and where can a report be submitted?**

The internal reporting office has set up a special e-mail address and a separate telephone number. Outside office hours, an answering machine will take messages. The lawyers will then get back to you immediately. A personal conversation or video call is possible.

Whistleblowers also have the option of contacting the attorneys of confidence via the FS-PP BKMS© system. The FS-PP BKMS© system gives whistleblowers the opportunity to set up a protected mailbox through which they can communicate securely with the reporting centre without having to reveal their identity.

### **Contact:**

Dr. David Albrecht

Sophia Hoffmeister

0049 30 31 86 85 81

[compliance-misterspex@fs-pp.de](mailto:compliance-misterspex@fs-pp.de)

Further information on our [Info-Site](#).

## **B. Procedural instructions**

The whistleblower system is part of Mister Spex's compliance management system, the aim of which is the systematic prevention of legal and regulatory violations, but also the identification of impending or committed legal or regulatory violations and their sanctioning.

### **I. Guarantee of confidentiality by the internal reporting office**

- (1) The internal reporting centre guarantees the confidentiality of the information provided by a whistleblower, including the identity of the whistleblower and the persons who are the subject of a report and other persons named in the report, irrespective of its responsibility for the receipt and further processing of reports via the reporting channels. The identity of the named persons may only be disclosed to the persons responsible for receiving reports or taking follow-up action in accordance with this Directive and to the persons assisting them in the fulfilment of these tasks. Persons assisting the internal reporting office shall be obliged to maintain confidentiality.
- (2) Notwithstanding the above, the identity of whistleblowers may be disclosed if there is a legal obligation to disclose information about the identity or identification of whistleblowers or affected persons in criminal proceedings at the request of the criminal prosecution authorities or on the basis of an order in administrative or judicial proceedings. In such cases, the internal reporting office must inform the whistleblower in advance in text form about the disclosure and the reasons for it. The information shall only be omitted if the authority or the court has requested this due to concerns that the purpose of the investigation may be jeopardised.
- (3) Information on the identity of the persons affected by a report or other persons named therein may also be disclosed if this is necessary for the taking of follow-up measures.

### **II. Protection of whistleblowers against reprisals**

- (1) Whistleblowers shall be protected from retaliation if they have sufficient reason to believe at the time of reporting that the information they have reported is true.
- (2) It is prohibited to obstruct or attempt to obstruct reports or the communication between the reporting person and the Reporting Centre following a report.
- (3) It is prohibited to attempt to establish the identity of a whistleblower or to disclose it to others if the whistleblower claims confidentiality of reporting channels and the Reporting Centre.
- (4) Actions or omissions in connection with the professional activity which are a reaction to a report or disclosure and which cause or may cause an unjustified disadvantage to the whistleblower (reprisals) are prohibited. This shall apply accordingly to reprisals against third parties associated with the whistleblower.
- (5) If the internal reporting office becomes aware that an obstruction of the use of the Mister Spex whistleblowing system is taking place in the area of responsibility of a direct or indirect supplier, the internal reporting office shall inform the office responsible for the respective supply chain. The latter will work towards ending the obstruction.

### **III. Investigation of whistleblower notices**

- (1) Follow-up measures and investigative actions must be proportionate. Only those follow-up measures and investigative actions may be selected that are suitable for clarifying the facts of the case. The effects, costs and processing of personal data by a measure must be proportionate to the knowledge gained and the quality of the suspicion under investigation. An investigative or follow-up measure must not conflict with any overriding interests or fundamental rights of the data subject.
- (2) The clarification of compliance information includes not only the incriminating but also the exonerating circumstances.
- (3) Prejudice must be refrained from. The Mister Spex company concerned is at liberty to respond appropriately to the need to safeguard business operations and company interests arising from a suspicion.
- (4) Data-intensive investigative measures may only be taken if the possibilities of less data-intensive measures have previously been exhausted without success or are clearly not promising.
- (5) Incoming reports, investigative actions, data protection checks and follow-up measures for a process must be documented.

### **IV. Dealing with minor compliance violations**

- (1) Minor compliance violations of a trivial nature are responded to independently within the affected area by informally referring to the applicable rules or issuing a formal warning. Non-compliant situations or consequences must be rectified. In the event of a formal warning, the HR department must be informed.
- (2) In the event of a minor compliance violation by a manager, employees are required to inform the manager of their misconduct. If the same type of offence is repeated several times, the Compliance department should be informed. The Compliance Officer will seek dialogue with the manager's line manager in order to bring about a change by mutual agreement.
- (3) The Compliance Officer must be consulted to clarify any doubts as to whether the breach is still a minor compliance breach.
- (4) The rights of employees to contact the staff representatives remain unaffected.

### **V. Follow-up measures of the internal reporting office**

- (1) As follow-up measures, the internal reporting office, in coordination with the Compliance Officer, can in particular
  1. Interview employees,
  2. contact organisational units of Mister Spex for information,
  3. conduct an internal investigation,
  4. terminate the proceedings for lack of evidence or for other reasons,
  5. recommend measures to respond to an infringement and
  6. hand over the proceedings to a competent authority for further investigation.

- (2) If a report relates to violations at another organisation outside Mister Spex, the internal reporting office can inform the other organisation of the report with the consent in text form of the person making the report.
- (3) If the suspected compliance case relates to an impairment of human rights or environmental aspects in the business area of a direct supplier of Mister Spex, the internal reporting office, together with the responsible purchasing department, will determine the office responsible for the respective supplier and inform it of the subject of the report. The internal reporting office also informs the compliance officer, who is responsible for carrying out the human rights and environmental risk analysis in accordance with § 5 LkSG.

## **VI. Evaluation and customisation**

- (1) Once a compliance breach has been identified, the existing compliance measures must be reviewed by the Compliance Officer to determine whether and how a similar case can be avoided in the future.
- (2) The result is recorded in the process documentation.
- (3) The effectiveness of the whistleblowing system with regard to the reporting of adverse effects on human rights or social aspects must be reviewed at least annually and on an ad hoc basis in the event of significant changes in the risk situation in the company's own business area or at direct suppliers. The review must be carried out by the internal reporting office together with the office(s) carrying out the human rights and environmental risk analysis in accordance with § 5 LkSG. The review should take into account feedback from internal and external stakeholders.

## **VII. Reporting**

- (1) The internal reporting office reports to the Compliance Officer of Mister Spex as part of an annual report on
  - the number of entries broken down by the signalling channel used and the nature of the legal or regulatory violation or the impairment of sustainability aspects;
  - Statistical changes compared to the previous reporting period;
  - the type of implementation and the result of the annual and ad hoc effectiveness tests
  - the number of completed transactions broken down by type of follow-up measures.
- (2) The procedures carried out must be summarised in keywords with regard to their subject matter and the main results of the investigations and their target and actual duration.
- (3) The reporting is anonymised.
- (4) The internal reporting office forwards its report to the office responsible for reporting in accordance with § 10 (2) LkSG.

## **VIII. Documentation**

- (1) Incoming reports, investigative actions, data protection checks and follow-up measures for a process must be documented and stored by the internal reporting office.
- (2) Mister Spex must delete the documentation created as part of the processing of a report three years after the conclusion of the procedure. Insofar as a report concerns the

impairment of a sustainability aspect, the documentation created for this purpose must be deleted seven years after its creation.

- (3) The documentation created as part of the processing of a report at the internal reporting office must be deleted six years after the procedure has been completed.
- (4) The documentation may be kept for longer to fulfil the requirements of the HinSchG or other legislation as long as this is necessary and proportionate.
- (5) As a rule, proceedings are not concluded as long as the resulting official or court proceedings or preceding out-of-court negotiations have not been concluded.

## **IX. Data protection**

- (1) The processing of personal data in accordance with this policy serves to clarify the facts for the purpose of legal prosecution and defence of Mister Spex against third parties and the state as well as cooperation with the competent authorities in the respective matter, the protection of Mister Spex against the consequences of serious violations of the law and regulations and the execution and, if necessary, termination of employment relationships with employees or the legal representatives of Mister Spex companies. The processing of personal data relating to an entity other than Mister Spex within the meaning of this policy serves the purpose of prosecuting and terminating legal violations and cooperating with the competent authority in the respective matter.
- (2) Any processing of personal data for one of the aforementioned purposes is subject to data protection regulations and is carried out in particular in compliance with the principle of proportionality.
- (3) If personal data is likely to be processed as a result of notifications about a tip-off or an investigation, it must be checked in advance whether the data processing is necessary and proportionate for the clarification of the facts and prosecution. When weighing up the interests, the severity of the suspected infringement, the degree of suspicion and the data subject's right to informational self-determination in particular must be taken into account. The result of the assessment and the main considerations must be documented.
- (4) In fulfilment of data protection notification and information obligations, the regulations in this guideline on the confidentiality requirement must be taken into account.

## **X. Communication of the whistleblower system**

Reference to the whistleblower system is made on the intranet, in internal Group information and on the Internet on the Mister Spex and FS-PP Berlin websites.

## **XI. Amendments, Effective Date**

- (1) This Whistleblower System Policy is adopted by the Management Board of Mister Spex SE and comes into force on 1 April 2025.
- (2) The management of the Mister Spex Group companies shall immediately implement the Whistleblower System Policy and its amendments in their business area.