



Information sheet on the Whistleblower Protection Act

Information on the whistleblowing system for all employees, service providers, customers, suppliers and potential employees

We hereby inform you about the new requirements for reporting violations of legal provisions according to the Whistleblower Protection Act (HinSchG).

On July 2, 2023, the Whistleblower Protection Act came into force. This Act regulates the protection, in particular, of natural persons who have obtained information about infringements in connection with their professional activity or in the run-up to a professional activity and who report or disclose it to the reporting offices provided for under this Act (whistleblowers). With this report, you contribute to the avoidance, detection and elimination of errors in our company. They are often the first to notice when something goes wrong in our company.

Therefore, we would like to encourage you to contact our internal reporting office with as specific information as possible if you have any suspicious facts in connection with or in the run-up to your professional activity. We take the requirements for the protection of whistleblowers seriously and assure you that you do not have to fear any discriminatory measures due to or after a justified report.

In addition to reporting information about a breach to the Internal Reporting Unit, you can also report it to an External Reporting Unit. The law itself provides for a right to vote in § 7 (1) sentence 1 HinSchG. However, according to section 7 (1) sentence 2 HinSchG, whistleblowers should prefer to report to an internal reporting office in cases in which effective internal action can be taken against the violation and they do not have to fear reprisals.

Therefore, we ask you to first contact our confidential internal reporting office if you have any suspicious circumstances.

In accordance with our legal obligation, we provide you with our internal whistleblower reporting system. You can use this protected channel to report information about violations within the meaning of the HinSchG (see "What facts can be reported?").

Please note: Intentionally untrue reporting may result in criminal prosecution.

Internal reporting system

The P.O. Box with the P.O. Box number 5113 has been set up as a reporting system.

You can send any information in writing to the following address:

Watermann Polyworks GmbH
Internal Reporting Office
P.O. Box 5113
32758 Detmold



What facts can be reported?

You can report information about violations to our internal reporting office. Information about breaches is reasonable suspicion or knowledge of actual or potential breaches, within our company or with any other entity with which you are or have been in contact as a result of your professional activity (e.g. customers and suppliers), which have already been committed or are very likely to occur, as well as attempts to conceal such breaches.

It covers violations caused by acts and/or omissions in the context of a professional, entrepreneurial or official activity that are unlawful and/or abusive and affect regulations or areas of law that fall within the material scope of application of the HinSchG. On the other hand, reports of purely private misconduct of which the whistleblower learns in connection with his or her professional activities are not protected.

The material scope of application of the Whistleblower Protection Act is regulated in § 2 HinSchG. It includes, but is not limited to, reporting information on the following violations:

- Violations punishable by law,
- Violations punishable by fines insofar as the violated provision serves to protect life, limb or health or to protect the rights of employees or their representative bodies,
- other violations of federal or state legislation as well as certain directly applicable legal acts of the EU and the European Atomic Energy Community, such as consumer protection and data protection.

Confidentiality

We treat your personal data and the personal data of the persons affected by the report confidentially. Personal data is processed in accordance with the provisions of the General Data Protection Regulation (GDPR) and the Federal Data Protection Act. In addition, according to § 8 HinSchG, we are obliged to protect the identity of the whistleblower and the persons affected by the report as far as possible. This means that personal data is only known to the responsible persons of the internal reporting office and may only be disclosed in exceptional cases specified by law (§ 9 HinSchG). The identity of persons who report false information through gross negligence or intent is not protected from disclosure in accordance with the HinSchG.

No disadvantages due to reporting violations

You will not be disadvantaged by the justified reporting of violations. The Whistleblower Protection Act provides comprehensive protection that we take very seriously.



Processing of personal data

In accordance with the legal basis of Art. 6 para. 1 sentence 1c) GDPR and § 10 HinSchG, the internal reporting office processes personal data of the whistleblower and other persons named in the report, insofar as this is necessary for the implementation of the reporting procedure and corresponding follow-up measures. In particular, the information you provide within the framework of the whistleblower system will be processed for the purpose of review, for internal investigations (including disclosure to external lawyers, auditors or other professionals bound to professional secrecy as well as to affected group companies) and, if applicable, for disclosure to government agencies.

The reports are documented in accordance with the legal requirements. The documentation will be deleted three years after the conclusion of the procedure. The documentation may be retained for longer periods of time in order to comply with the requirements of this Act or other legislation, as long as this is necessary and proportionate.

According to Art. 14 GDPR, if your data is collected without your knowledge (for example, because you, as an accused person, are involved in the procedure for clarifying the tip), you have the right to be informed about the storage, the type of data, the purpose of the processing and the identity of the controller and, if applicable, the whistleblower (if the report was not submitted anonymously). However, if there is a significant risk that such disclosure would jeopardize our ability to effectively investigate the allegation or to gather the necessary evidence, this information may be deferred for the period within which this risk exists pursuant to Art. 14 para. 5 sentence 1 lit. b) GDPR. The information must be provided as soon as the reason for the postponement has ceased to apply.

External Reporting Office of the Federal Government

In addition to internal reporting, the law provides for the possibility of external reporting. To this end, the Confederation is setting up the Federal External Reporting Office at the Federal Office of Justice (BfJ). The BfJ website contains the reporting channels as well as further information on the BfJ's external reporting office.

In addition to the Federal Government's external reporting office at the BfJ, the existing reporting systems at the Federal Financial Supervisory Authority (BaFin) and the Federal Cartel Office will continue to operate for their specific area of responsibility. Please also read the information on the websites of these reporting offices/whistleblowing offices:

www.bafin.de

www.bundeskartellamt.de