

**NAGEL-GROUP LOGISTICS SE WHISTLEBLOWING SYSTEM /
COMPLAINTS PROCEDURE (RULES OF PROCEDURE) POLICY**

Status: October 2023

Masculine, feminine, and diverse (third gender option in Germany) pronouns were omitted for ease of reading. Any reference to any gender shall include all genders.

OVERVIEW:

This policy lays down the principles for handling and coordinating incoming reports on breaches of applicable laws and the Nagel-Group Code of Conduct and, in accordance with Sections 8 and 9 of the Supply Chain Due Diligence Act (LkSG), to violations of human rights or environmental obligations caused by the economic activities of our company in its own business area or those of a direct or indirect supplier.

OBJECTIVE:

This policy aims to ensure that illegal or improper conduct can be dealt with appropriately within the company to protect Nagel-Group and its employees from the consequences and effects of illegal or improper conduct and to strengthen the protection of human rights and certain aspects of the environment along the supply chains.

Role of the relevant function

Upon receiving a report from the ombudsperson or other channels, anyone participating in internal investigations must ensure that they are sufficiently familiar with this policy.

General instruction

Suppose this policy conflicts with or is less stringent than local laws or regulations. In that case, those local laws or regulations take precedence.

Specific action

All managers and supervisors must immediately refer any case reported by an employee or third party (within the meaning of this policy) directly to the competent authorities in a confidential manner.

LIST OF ABBREVIATIONS/DEFINITIONS

BoD	Board of Directors, Nagel-Group
Case Management	System that enables the workflow-based processing of incoming reports
CFO	Chief Financial Officer, Nagel-Group
BA	Business area, specialist department or another operational unit of the Nagel-Group
Whistleblowing system	Nagel-Group has set up a whistleblowing system using the external service provider Integrity, which includes a corresponding response and escalation process. In doing so, the Whistleblower Protection Directive (EU) 2019/1937 and the transposition into national law (Whistleblower Protection Act) and the Supply Chain Due Diligence Act (in accordance with Sections 8 and 9 of the Supply Chain Due Diligence Act (LkSG)) were taken into account. Where allowed under the local law of an individual business unit, the whistleblowing system includes the possibility of reporting anonymously.
Integrity	Integrity Gesellschaft für Datenschutz, Geldwäscheprävention und Compliance mbH, Aachen
L&G	Legal & Governance, Nagel-Group
Legal	Legal department, Nagel-Group
LkSG	Supply Chain Due Diligence Act
SM	Security management, Nagel-Group
Standard case	Any actual or highly likely case of illegal or improper conduct not covered by the definition of a material case is classified as a 'standard case'.
AB	Administrative Board, Nagel-Group
Material case	Any actual or highly likely case of illegal or improper conduct that meets one or more of the following criteria is classified as a 'material case': <ul style="list-style-type: none"> - corruption; - antitrust violations; - money laundering offences; - physical threats, extortion or equally serious matters relating to personal safety; - internal fraud, theft, embezzlement, and enrichment offences (exceeding €100,000); - breaches of the Nagel-Group Code of Conduct by a member of Nagel-Group management at local/regional/Group-wide level, as these members function as role models and have particular responsibility for compliance with laws and regulations (any breach);

	<ul style="list-style-type: none"> - irregularities that may result in substantial damage (exceeding €100,000) or significant damage to Nagel-Group’s reputation; - deliberate breaches of generally accepted accounting principles, deliberate breaches of accounting or tax provisions with substantial implications (exceeding €100,000); - Violations of human rights or environmental obligations under Supply Chain Due Diligence Act (LkSG) caused by the economic activities of our company in its own business area or those of a direct or indirect supplier.
Whistleblowing/Reporting	<p>Any allegation, including reasonable suspicions, of actual or potential breaches of the intended scope of the EU Whistleblowing Directive, the Whistleblower Protection Act and the Supply Chain Due Diligence Act and any possible extension of the scope by the national legislature, and, independently thereof, company- and employment-related criminal and administrative offences, as well as breaches of the Nagel-Group Code of Conduct, by an internal or external party in anonymous or non-anonymous form, irrespective of the communication channel. Matters that become known in the course of the performance of SM and auditing tasks do not constitute a report in the sense of this definition.</p>

Title of policy	Nagel-Group Logistics SE Whistleblowing System / Complaints Procedure (Rules of Procedure) Policy
Scope	This policy applies to all units within Nagel-Group and to reports from third parties that concern Nagel-Group.
Document number	RL_L&G_002
Classification level	For internal use only.
Regulatory content	Description of the whistleblowing system's / Complaints procedure's objectives and categorisation of reports. Handling and coordination of incoming reports from the ombudsperson and other channels in the context of internal investigations.
Date of entry into force	Dezember 17 th , 2021
Department responsible	Executive Director L&G
Decided by	CFO, Executive Director L&G
Decided on	September 28 th , 2021
Appendices	n/a

Change history:

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1.0	September 2021	Created	n/a
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1. OVERALL OBJECTIVES AND GUIDING PRINCIPLES

The Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law (hereinafter referred to as 'EU Whistleblowing Directive') entered into force on 16 December 2019. The Whistleblower Protection Act was passed for implementation in Germany on 2 July 2023. The EU Whistleblowing Directive and the Whistleblower Protection Act lays down minimum standards for the protection of persons who report certain breaches of Union law. It They also provides for a reporting system consisting of internal reporting, external reporting, and public disclosure. Reporting persons qualify for protection under the EU Whistleblowing Directive provided that they comply with the respective requirements. The Directive is transposed into national law by way of related implementing legislation of the EU Member States.

- In addition, the Supply Chain Due Diligence Act (LkSG) came into force in Germany to strengthen the protection of human rights and certain aspects of the environment along the supply chain. Nagel-Group implements the Directive and the requirements of the Supply Chain Due Diligence Act (LkSG) with regard to a complaints procedure by setting up a corresponding reporting system consisting of a reporting portal and hotline. Our employees and third parties who have contact with Nagel-Group in the course of their professional activities can use the reporting system to report legal violations and violations of the Nagel-Group Code of Conduct as well as violations of human rights or environmental obligations caused by the economic activities of our company in its own business area or those of a direct or indirect supplier

Nagel-Group uses a whistleblowing system/complaints procedure fromof the service provider Integrity that fulfils all requirements of the EU Whistleblowing Directive and the related implementing legislation of the EU Member States into national law as well as the requirements of Sections 8 and 9 of the Supply Chain Due Diligence Act (LkSG). Integrity acts as ombudsperson for Nagel-Group.

The whistleblowing system / complaints procedure can be reached at the following address:

www.insider-report.org

- This policy lays down the principles for handling and coordinating incoming reports from the ombudsperson or other channels on breaches of applicable laws, the EU Whistleblowing Directive, its national transposition and the Nagel-Group Code of Conduct, as well as violations of human rights or environmental obligations. Whistleblowing/Reporting in this context refers to any information an internal or external employee passes on in anonymous or non-anonymous form, regardless of the communication channel.

Matters that become known in the course of the performance of SM and auditing tasks do not constitute a report in the sense of this policy.

The following principles apply:

- a) This policy is binding within Nagel-Group. It is up to each BA to adequately implement this policy in line with its jurisdiction's legal requirements and communicate these requirements to all relevant stakeholders. Derogations from this policy require the prior written approval of the Executive Director L&G.
- b) Nagel-Group encourages its employees to report any misconduct that (to the best of their knowledge) violates laws (the EU Whistleblowing Directive and related implementing legislation of the EU Member States into national law, as well as the Supply Chain Due Diligence Act (LkSG), in particular) and the Nagel-Group Code of Conduct.
- c) Examples of illegal or improper conduct include (non-exhaustive list):
 - a. corruption;
 - b. antitrust violations;
 - c. money laundering offences;
 - d. physical threats, extortion or similar serious matters relating to personal safety;
 - e. internal fraud, theft, embezzlement, enrichment offences;
 - f. breaches of the Nagel-Group Code of Conduct;
 - g. deliberate breaches of generally accepted accounting principles, deliberate breaches of accounting or tax provisions;
 - h. falsification of and/or tampering with the company's business or financial records;
 - i. breaches of human rights or environmental obligations under the Supply Chain Due Diligence Act (LkSG) caused by the economic activities of our company in its own business area or those of a direct or indirect supplier.
- d) Employees may report concerns to:
 - a. the Nagel-Group whistleblowing system through the Integrity service provider and associated ombudsperson (anonymously, if desired and permitted by local law);
 - b. their supervisor (or one of their supervisors when deemed necessary); or
 - c. the Executive Director L&G, the Head of SM or the Compliance Manager.
- e) All managers and supervisors must immediately refer any case reported by an employee (as defined in this policy) directly to the Executive Director L&G, the Head of SM or the Compliance Manager (see chapter 4 of this policy) in a confidential manner.

- f) Nagel-Group will not tolerate penalties against an employee or third party who reports concerns in good faith. Anyone, including supervisors or managers, who has condoned or participated in retaliation against an individual in response to a bona fide report of a breach or suspected breach is subject to disciplinary action, up to and including termination of employment. Any employee who believes that they are subject to retaliatory behaviour for reporting an actual or suspected breach of the law or the Nagel-Group Code of Conduct should immediately report the incident to a member of local or Group management or the Executive Director L&G.

- g) Before any decision on disciplinary action is taken, the suspect or accused employee concerned should be allowed to respond to the allegations in person. This hearing should take place, including the competent human resources department, the person in charge of the investigation, and the works council, if applicable.

- h) National laws and regulations on data protection and privacy must be observed.

2. DEFINITION OF CASES

2.1. MATERIAL CASES

Any actual or highly likely case of illegal or improper conduct that meets one or more of the following criteria is classified as a 'material case':

- corruption;
- antitrust violations;
- money laundering offences;
- physical threats, extortion or similar serious matters relating to personal safety;
- internal fraud, theft, embezzlement, and enrichment offences (exceeding €100,000);
- breaches of the Nagel-Group Code of Conduct by a member of Nagel-Group management (at local and Group-wide level), as these members function as role models and have particular responsibility for compliance with laws and regulations (any breach);
- irregularities that may result in substantial damage (exceeding €100,000) or significant damage to Nagel-Group's reputation;
- deliberate breaches of generally accepted accounting principles, deliberate breaches of accounting or tax provisions with substantial implications (exceeding €100,000).
- Breaches of human rights or environmental obligations under the Supply Chain Due Diligence Act (LkSG) caused by the economic activities of our company in its own business area or those of a direct or indirect supplier. Reports can be submitted anonymously and confidentially.

2.2. STANDARD CASES

Any actual or highly likely case of unlawful or improper conduct not covered by the definition of a material case is classified as a 'standard case'.

3. ROLES AND RESPONSIBILITIES

3.1. MANAGEMENT

Respective management shall ensure that

- this policy and the related procedures are implemented in their BA.
- every case reported in their BA is immediately referred to the competent authorities.
- sufficient financial and human resources are made available for the internal investigations.

3.2. EXECUTIVE DIRECTOR L&G

- The Executive Director L&G shall ensure that
 - any reported information is handled and monitored in a professional, fair and diligent manner;
 - the relevant member of the Board of Directors is notified of the receipt of an ombudsperson's report or information from other channels (as long as they are not affected themselves);
 - any 'material case' is immediately reported to the BoD (and to Legal if it concerns anti-trust laws, and to the crisis unit where significant reputation damage is likely) using a standard reporting template (the Executive Director L&G will provide the template);
 - 'standard cases' are reported and documented in compliance with the documentation obligations using a standard reporting template or external case management.

The Executive Director L&G will handle and monitor any case reported through the Nagel-Group whistleblowing system or directly to the Executive Director L&G Head of SM or the Compliance Manager. The Executive Director L&G decides on the action to be taken for further investigations.

4. EVALUATION AND HANDLING OF CASES

4.1. PRINCIPLES OF INTERNAL INVESTIGATIONS

- Any internal investigation must be professional, timely, thorough, unbiased, and confidential. It must comply with data protection and labour law requirements.
- The person concerned always has the right to fair treatment. This includes, in particular, the right to be heard, respect for confidentiality, and the avoidance of bias.
- An internal investigation must be conducted entirely based on the presumption of innocence until evidence corroborates or invalidates the allegations.
- Any data collection must always be subject to a proportionality assessment (i.e. necessity, suitability, and appropriateness). The company's interests in conducting investigations must be carefully weighed against the right to privacy of the individuals concerned.
- The investigation must be limited to a clearly defined scope. The credibility of a report must be assessed in a proper professional manner. New evidence that becomes known during the investigation may be considered as the scope of the investigation.
- Every relevant step in an internal investigation must be documented in writing. This will help to retrace the investigation process at a later date.
- It is necessary to assess whether the works council (or similar bodies) must be involved, provided such a body exists.

4.2. PRINCIPLES FOR RECEIVING REPORTS THROUGH THE WHISTLEBLOWING SYSTEM / COMPLAINTS PROCEDURE (OMBUDSPERSON) OR OTHER CHANNELS

Any information (as defined in this policy) received from an ombudsperson's report or through other channels will be handled as follows:

- a confirmation of receipt of a notification is sent to the whistleblower if they are known;
- the seriousness and verifiability of the reported case will be assessed (each allegation will be subject to a preliminary assessment in coordination with the report received through the ombudsperson or other channels);
- an action plan for handling the case will be drawn up, containing the names of the employees, functions, and, if applicable, the external service provider who will be involved in the investigation or will have an advisory role in the handling and assessment of the allegation;
- the relevant employee rights are taken into account;
- in the event of violations of the Supply Chain Due Diligence Act (LkSG), the facts of the case will be discussed with the whistleblower if possible;
- all measures taken are documented in a suitable and standardised manner in a secure environment;
- sanctions are initiated by the person in charge of the internal investigations or the BoD via the relevant department (e.g. Legal, HR);

- where an allegation turns out to be unfounded, the party concerned should be notified, including an offer of rehabilitation support.

Suppose the internal investigation finds a 'material case' to be in breach of laws (the EU Whistleblowing Directive and related transposition into national legislation by the Member States, in particular) or the Nagel-Group Code of Conduct. In that case, it will be submitted to the BoD/AB with a recommendation for action by the Executive Director L&G.

After a decision on the respective report ('material case') has been taken, the BoD/AB instructs the individual departments with the implementation of measures (e.g. sanctioning or reporting to authorities). Suppose immediate measures are necessary after a report to prevent further breaches. Then, a decision on the immediate measures can also be taken according to the rules on competence applicable within the Nagel-Group.

The person in charge of the internal investigation will report back to the ombudsperson or the whistleblower after the internal investigation has been completed and the appropriate measures have been implemented.

4.3. RECEIVING REPORTS THROUGH THE WHISTLEBLOWING SYSTEM (OMBUDSPERSON)

Only the following roles may access the ombudsperson's reports. This is ensured through Two-Factor Authentication (2FA):

1. Executive Director Legal & Governance
2. Head of Security Management
3. Compliance Manager

The report is to be filed in a specially protected environment (case management).

The relevant member of the Board of Directors is to be notified of the report received (as long as they are not affected themselves).

Suppose the roles mentioned in section 4.3. are themselves affected by the report. In that case, measures must be taken to exclude access to information and cooperation in internal investigations.

4.4. RECEIVING REPORTS THROUGH CHANNELS OTHER THAN THE WHISTLEBLOWING SYSTEM (OMBUDSPERSON)

Any report that an employee or their supervisors wish to bring to the attention of the roles listed below is subject to the following procedure:

- One of the following roles must always be notified orally (or by telephone) of the wish to report information:
 1. Executive Director Legal & Governance
 2. Head of Security Management
 3. Compliance Manager

The reporting person then has the opportunity to file their report (as well as any supporting documents) in a standardised format and a specially protected environment (case management).

Suppose a reporting person contacts one of the roles or departments referred to in 4.4 directly and submits a report in anonymous form (identity is only known to the person referred to in 4.4 and is not disclosed). In that case, the report recipient is responsible for filing the report in a specially secured environment (case management).

The relevant member of the Board of Directors is to be notified of the report received (as long as they are not affected themselves).

Suppose the roles mentioned in section 4.4. are themselves affected by the report. In that case, measures must be taken to exclude access to information and cooperation in internal investigations.

4.5. COMMUNICATION DURING INTERNAL INVESTIGATIONS

Any reports received through the ombudsperson or other channels and subsequent internal investigations shall respect the following principles:

- Any confidential information and documentation may only be exchanged through specially secured channels, including external case management, except e-mail.
- (Telephone) oral communication during internal investigations is permitted.
- Any filing of reports by the ombudsperson and all further communications will take place exclusively in the external case management made available for this purpose.
- Access to the case management is managed by those in charge of internal investigations. It will be provided to persons involved in the investigation of reports when necessary.
- Technical measures are in place to ensure encryption or access restriction to data in case management. Provisions on data protection in the context of internal investigations can be found in Annexe 1.


5. NOTE

The following policies and documents are also of relevance:

- Nagel-Group Code of Conduct
- Nagel-Group Compliance Guidelines (published by L&G and made available on the NagelNet)
- Information regarding applicable legislation can also be provided using the communication channels defined there (e.g. data protection)
- Policy statement on the human rights strategy.

Versmold, Oktober 2023

Nagel-Group Logistics SE



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