

Explanation of the ifp whistleblower system

1. Preamble

In the case of situations where there is a perception that we are not living up to our own standards of conducting our business honestly, fairly and responsibly, and that we are not adequately complying with requirements, it is important to get to the bottom of it as soon as possible. A whistleblower system has been put in place to ensure that any wrongdoing is identified and dealt with as quickly as possible.

The system provides a regulated procedure for reporting detected or imminent breaches of the law. In particular, it is designed to protect the whistleblower and to ensure the transparency and fairness of the whistleblowing process.

2. Who can use the whistleblower system?

Our whistleblower system is available to all business partners, suppliers and employees as well as other third parties, to provide information and comments, as long as there is a connection with ifp.

3. What kind of information can be reported through the whistleblower system?

The whistleblower system can be used to report information about improper business practices and suspected violations of law. In particular, this includes:

- Criminal offences and particularly serious regulatory offences
- Suspected cases of money laundering
- Data protection violations
- Supply chain violations
(relating to human rights and the environment)
- Antitrust violations
- All information within the material scope of Section 2 of the Whistleblower Protection Act (HinSchG)
- Other compliance incidents

4. Whom can I contact?

You can contact our authorised reporting office:

Dr Wolfgang Will, Lawyer
Breite Straße 1
50667 Cologne, Germany
Telephone: +49 (0) 221 975808 30
E-Mail: info@kanzlei-will.de

Please note that, in addition to his professional obligation to maintain confidentiality, Dr Will will also observe the confidentiality rules laid



down by law, in particular with regard to the identity of the whistleblower. Anonymous reports are therefore also possible.

Reports can also be made to the External Reporting Centre of the German Federal Office of Justice. The Federal Financial Supervisory Authority (BaFin) and the Federal Cartel Office (BKartA) are also available as external hotlines for violations of supervisory law.

5. How are reports, data and information handled?

Receipt of the report will be confirmed within seven days if contact details have been provided.

Information will first be checked for plausibility and substance. If the review indicates that there is a reasonable suspicion of a relevant offence, further investigation and checks will be carried out or coordinated with the ifp management. Further action will depend on the facts of the case and the inherent seriousness of the possible offence. Depending on the case, it may be necessary to contact the whistleblower and other ifp employees or external bodies to clarify the facts. In such a case, information will only be disclosed on a need-to-know basis and in a confidential manner.

The person providing the information will receive feedback on the status and findings of the review no later than three months after receipt of the report.

Depending on the findings of the review, any necessary and appropriate corrective and follow-up action will be taken in consultation with management. This may include process improvements as well as disciplinary or employment action.

The same applies to reports of retaliation against the whistleblower or others involved in the process.

Incoming information, the further investigation of the facts, the results of the investigation and the measures taken, as well as related personal data, will be retained in accordance with legal requirements. Reports will be documented in accordance with legal requirements and the principle of confidentiality and will only be kept for as long as is necessary for the investigation and final assessment or for as long as is required by law.

Section 11(5) of the Whistleblower Protection Act (HinSchG) provides for a minimum retention period of three years after the conclusion of the proceedings.



6. How are the whistleblower, the accused and others protected?

ifp will take all necessary measures to protect whistleblowers who have provided information in good faith. No whistleblower who reports possible violations in good faith should fear any adverse consequences from ifp if the information turns out to be unfounded. Persons who assist whistleblowers in making a report in a professional context in confidence are also protected, provided that the information reported or disclosed is true or the assisting person had reasonable grounds to believe that the information was true at the time of the assistance. The presumption of innocence applies. Investigations are carried out impartially; prejudgement of the persons concerned is not tolerated.

The right to be heard must be guaranteed during the proceedings and the accused must be given the opportunity to make a statement. Equal consideration is given to both incriminating and exculpatory circumstances.

The identity of the whistleblower and the person concerned shall be kept confidential. Neither the whistleblower nor any other person involved in the procedure has the right to have the identity of the whistleblower or any other person involved in the procedure disclosed, nor to have any correspondence or possible content of conversations disclosed. Confidentiality cannot be guaranteed if false information is knowingly reported. In addition, confidentiality may not always be guaranteed in accordance with legal requirements in any criminal proceedings.

