

ACO Ahlmann SE & Co. KG
15.12.2024

Compliance – Reporting Office and Complaints Officer

1. Procedure Description Compliance - Whistleblower

Dear Sir or Madam,

Last year, we implemented the Whistleblower Protection Act for all companies within the ACO Group and appointed an ombudsperson responsible for the confidential receipt of your reports on violations and misconduct. Our ombudsperson acts independently, autonomously, and neutrally. Your data will be treated confidentially. You have nothing to fear in terms of disadvantages when submitting reports that are not legally abusive.

The ombudsperson is also the complaints officer in accordance with the Supply Chain Due Diligence Act. (§ 8 LkSG).

2. Responsible Authority

The responsible ombudsperson is:
Dominik Bleckmann, Head of Compliance at
Datenschutz nord GmbH, Konsul-Smidt-Str. 88, 28217 Bremen
Phone: +49 421 6966 32 349
E-Mail-Adress: compliance@dsn-group.de

Our ombudsperson is independent and autonomous. This ensures that whistleblowers are protected from reprisals and other disadvantages. The data of the whistleblower will only be shared if,

- as expressly permitted by law (§§ 9, 35 HinSchG) or
- the whistleblower consents to the disclosure.

3. Reporting Channels

You can submit your reports as follows:

- In person by scheduling an appointment,

- By sending a written report via mail,
- By phone,
- Electronically via email

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You have the option to submit your report through our reporting office. You decide whether and which of your contact details you provide and whether you wish to receive feedback. If you wish to receive feedback and provide your contact details, you will receive confirmation of receipt of your report within 7 days via the communication method you specified.

Additionally, you will be informed about the handling of your report, including any actions taken, within 3 months.

4. Procedure Process

The procedure is as follows:

The ombudsperson receives your report through the reporting channels described above. If you have provided your contact details, you will receive an acknowledgment of receipt as well as a final notification.

Your personal data as a whistleblower will be processed by the ombudsperson with strict confidentiality and autonomy. As a company, we have no access to your data as a whistleblower. The disclosure of the whistleblower's data is only permissible if the whistleblower consents to or directly requests such disclosure, or if the report is abusive. A report is considered abusive if it is intentionally or grossly negligently false. This pertains to reports where the abusiveness is evident, such as those containing defamatory content.

Furthermore, the ombudsperson will maintain contact with you, provided you have left a means of contact and further information is required.

The ombudsperson examines the report to determine whether it constitutes:

- a violation under the Whistleblower Protection Act (HinSchG),
- a risk pursuant to § 8 of the Supply Chain Due Diligence Act (LkSG),
- a compliance-relevant risk.

constitutes. Furthermore, the plausibility and coherence of the report are assessed. In individual cases, it may be advisable to provide contact details to the ombudsperson to address any follow-up questions. The ombudsperson also evaluates whether the report is abusive

As part of the legal obligation, the ombudsperson also ensures the following follow-up measures:

- internal investigations,
- fact-finding measures,
- contacting the individuals affected by the report, concluding the investigation by either closing the case or forwarding it to the responsible authorities within the company.

5. Area of Application

You have the option to report legal violations or legally abusive behavior, particularly in the following areas:

- criminal offenses,
 - administrative offenses subject to fines that violate protective regulations for life, limb, and health, or for employees and their representative bodies,
 - public procurement,
 - financial services, financial products, and financial markets, as well as the prevention of money laundering and terrorist financing,
 - product safety and compliance,
 - traffic safety,
 - environmental protection,
 - food safety,
 - animal health and public health,
 - consumer protection,
 - protection of privacy and personal data, as well as the security of network and information systems.
- human rights and environmental risks, as well as violations of human rights-related or environmental obligations, arising from the economic activities of the ACO Group in its own business operations or those of a direct supplier.

This list is not exhaustive. You may also report violations in other areas. The exact scope of application, as outlined below, can be found in § 2 of the Trade Secrets Act (GeschGehG) and § 8 of the Supply Chain Due Diligence Act (LkSG).

If you are unsure whether your report falls within the scope of application, you are welcome to clarify this with the ombudsperson. Please note that a report made in good faith, even if unfounded, is not considered legally abusive, and you will not face any disadvantages as a result.

This also applies to reports that do not fall under the Whistleblower Protection Act (HinSchG) or the Supply Chain Due Diligence Act (LkSG). Therefore, we kindly ask you to report any suspected misconduct or legal violations within the company to our ombudsperson. The ombudsperson will clarify the matter with you and handle your report confidentially.