

# **Trust Line**

Policy for the submission  
of reports

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# 1. Ensuring compliance and protection of reporting persons

## 1.1. Introduction

We at XAL are aware that the prevention and consistent handling of compliance violations in the Group deserve our utmost attention, as they can otherwise have serious consequences and have a significant negative impact on the day-to-day work of the persons affected and general interests in the corporate environment. We therefore want to ensure that our employees and business partners - in accordance with the provisions of the national Whistleblower Protection Act and the underlying European Directive (EU) 2019/1937 - have the opportunity to report any potential breaches they perceive without having to fear negative consequences. The implementation of the group's internal reporting system Trust

Line helps us to make this possible and to deal constructively with justified reports.

If there are indications of misconduct or violations in connection with our business activities, we want to know about them. Regardless of whether the person providing the information is an employee, supplier, customer, business partner or other potentially affected party. For various and generally understandable reasons, it can be difficult to ask questions on these topics. Therefore, this policy is intended to serve as a guide for the correct use of the anonymous reporting system Trust Line and to provide relevant information.

## 1.2. Protection and anonymity of reporting persons

Thanks to our Trust Line, incidents can be reported around the clock anonymously or by voluntarily giving your name. It goes without saying that all questions and reports are treated confidentially and investigated quickly, carefully and comprehensively. Under no circumstances do we tolerate discrimination against persons who in good faith draw attention to unlawful behaviour or support an investigation, which is why we have taken a number of measures to protect the anonymity of reporting persons. Should a reporting person or a person involved in the investigation nevertheless experience negative consequences as a result of the report, this circumstance may

also be the subject of a justified report.

The Trust Line is provided by the certified provider "Whistleblower Software ApS" based in the EU (more on this in chapter 2). The complete anonymisation of the entire reporting process ensures that no conclusions can be drawn about the identity of the reporting person. A specially protected, digital mailbox within the system serves as a communication channel to the case handlers, through which completely anonymous communication between the case handler and the reporting person is possible (see Chapter 4.2. for more details).

## 2. Trust Line

The anonymous online reporting system Trust Line is available to our employees and all external persons and allows them to submit re-

ports without any time or place restrictions. It is available in several languages and can be accessed via the **website**.

Whistleblower Software ApS, the external provider of the Trust Line, has the following key certifications to ensure high data protection and information security standards:

- ISO/IEC 27001:2013
- ISAE 3000
- ISO 27001 Hosting
- Annual penetration test by an independent organisation

Neither the external provider of the Trust Line nor unauthorised third parties have access to submitted reports and the associated data. These are stored in encrypted form on a server in Germany in accordance with high data protection and data security standards.

There are separate channels for the individual group companies so that in the event of incidents it can be determined in which areas

measures need to be taken to prevent further breaches. Please select the link for the company where you know the incident took place or with which you were in contact as an employee or business partner during the incident. For reports concerning other companies of the XAL Group or in case of uncertainty about the responsible channel, the reporting channel of the parent company, XAL Holding GmbH, is available.

## 3. Content of a report

### 3.1. Categories

The law requires companies to give reporting persons the opportunity to submit reports on a defined list of violations. As part of our Trust Line, it is also possible to report violations of

other applicable laws and regulations. In this way, we want to go one step further, ensure a high degree of transparency and fulfil our social responsibility as an employer.

During the reporting process, the incident must be assigned to one of the predefined categories of violations:

- Business (e.g. corruption, fraud)
- Competition (e.g. price fixing, unfair business practices)
- Environment (e.g. environmentally hazardous activities, unlawful waste disposal)
- Product safety (e.g. non-compliance with standards, labelling)
- Data protection and information security (e.g. data disclosure, unlawful use of data)
- Human rights (e.g. discrimination, bullying)
- Other

If you are unsure which category to assign an observation or suspicion to, you can select the "Other" category.

### 3.2. Information in the report

A detailed and clear description of the incident or problem can facilitate the processing of the report and thus also increase the chances of clarifying the incident. If legally obtained documents such as emails, text messages, photos, scans, etc. relating to the incident are available, these can be attached to the report. For further clarification, it is also helpful if the reporting person is available to the case handler

for any queries (see chapter 4.2.).

It is also possible to submit reports verbally via the Trust Line by recording a voice message. To enable anonymous reporting in this case too, there is a voice distortion function. In the case of a verbal report, the content of the report can be documented in writing by the case handler if necessary.

## 4. Procedure of a notification

### 4.1. Reception and processing of the notification

We endeavour to provide initial feedback on every report submitted within 48 hours on working days - if the report is submitted shortly before weekends or public holidays, on the next working day at the latest - but in any case within seven days from submission of the report. In the first step, only the assigned employees from the Legal & Corporate Services and Finance & Controlling departments are given access to the reports submitted. Which case handler is assigned a report depends on the area of expertise that the report primarily concerns. If case handlers are biased or the area to which they are assigned is affected by a report, they are excluded from processing a case and - if necessary - exter-

nal experts are assigned to process and clarify a report, who can act independently under an obligation of confidentiality. The case handlers are obliged to protect the identity of reporting persons and process every report confidentially, promptly and conscientiously.

Following the confirmation of receipt of the report, the content of the report will be checked, with particular attention being paid at this point to the comprehensibility, plausibility and conclusiveness of the report. If the case handler or the person making the report deems it necessary, mutual contact can be made via the anonymous mailbox to clarify the information or for further exchange.

### 4.2. Procedure and communication

The duration of the investigation generally depends on the complexity of the case. However, it is possible to contact the case handler at any time via the protected mailbox on our Trust Line. In this way, reporting persons can communicate with the case handlers while remaining anonymous. The access data for the mailbox is generated automatically after each report and does not reveal the identity of the reporting person. The reporting person can use this access data to access the mailbox, which enables direct communication with the case handlers. The reporting person can use this mailbox to follow up on written updates from the case handlers to see what steps have been taken to resolve the case and at the same time participate by answering

any necessary questions from the case handlers and providing further information. The reporting person can also use this channel to arrange a personal meeting with the case handler at any time to discuss the results of the investigation to date. With regard to the processing of reports, we endeavour to ensure that they are processed promptly and yet meet our high standards of diligence.

At the end of the procedure, but in any case no later than three months after receipt of the report, the responsible case handler will send the reporting person an (interim) report via the protected mailbox regarding the results of the investigation to date and the measures already taken or planned for the future.

### 4.3. Investigation of the report

The case handlers always examine and investigate the facts of the case impartially and carefully. The case handlers are specially trained in dealing with reports and the underlying, possible facts in order to be able to solve complex problems. All reports are carefully evaluated and investigated, further background information is obtained independently, documents are checked, data is analysed, discussions are held - if possible - to clarify the facts and, if special expertise is required, advice is sought from other (external) experts. Other persons will only be involved in the clarifi-

cation of the facts if necessary and in compliance with confidentiality. The investigation is conducted in accordance with the principles of a fair procedure, in which all relevant circumstances of the facts are included in the outcome, measures and investigations are proportionate to the alleged offence and those affected are considered innocent until offences are established. Deliberately untruthful allegations or the statement of untrue facts may result in criminal liability or other negative consequences for the reporting person.

### 4.4. Measures

If the investigations reveal that a violation has occurred, our top priority is to restore a situation that complies with the law, rules and guidelines. In addition, individual misconduct by individual employees may be sanctioned and/or disciplinary measures may be taken. In the

cases provided for by law or in the event of a criminal offence, the report is forwarded to the competent authorities. The internal control systems are also evaluated and optimised where necessary in order to prevent further violations.



## 5. Reports outside Trust Line

In addition to the Trust Line, XAL offers other options and channels through which a report can be submitted. With a focus on low-threshold and manageability of the process, the

aim is to provide every external and internal reporting person with easy access to submit a report:

### **Trust Box Graz:**

The Trust Box is located at XAL's headquarters in Graz (Auer-Welsbach-Gasse 36, 8055 Graz). Written reports can be posted anonymously and confidentially in the box.

### **E-mail:**

Another option for submitting reports is to contact the experts in our compliance department by e-mail: **compliance@xal.com**. It is also possible to use this channel to arrange a personal meeting with one of our case handlers in order to submit a report.

### **External reporting channels :**

We would like to encourage reporting persons to primarily use our internal reporting channels to report potential violations, as we are convinced that this reporting channel allows to follow up on reports efficiently and in a targeted manner. In addition, the national authority of the respective EU member state is available to reporting persons for the areas defined in the Whistleblower Protection Act. In Austria, this is the external reporting office set up at the Federal Office for the Prevention and Combating of Corruption:

**Meldestellen (bak.gv.at).**

## 6. Data protection

We take the issue of data protection and confidentiality very seriously and comply with the provisions of the European General Data Protection Regulation (GDPR) and the applicable national data protection regulations. You can

find more information on this on the Trust Line homepage under the "Privacy" tab and in XAL's privacy policy

**(Data protection declaration | XAL GROUP).**

## 7. Contact

Please do not hesitate to contact us at **compliance@xal.com** if you have any questions - we will be happy to help you if you are still unsure. We are also constantly working to

further develop the Trust Line and see every report submitted as an opportunity for improvement.

Members of the XAL Group



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