

# **Rules of Procedure for Complaints Management**

Issue: 10/2023

Contact partner for questions regarding these rules of procedure:  
Refratechnik Holding GmbH / Compliance

## **A. General information on this document**

### 1. Zweck Document purpose and context

Responsible and lawful actions are an essential part of Refratechnik's value structure, and a basic prerequisite for entrepreneurial success and fair cooperation. In accordance with Refratechnik's Value Statement: "Our actions as a company are not only dictated by what is legal, but far more so by what is also right", it is our aim to do things the right way.

With these rules of procedure, Refratechnik has introduced regulations that apply when reporting human rights violations or environmental issues, and has thereby created the basis for transparent and fair handling of such topics.

### 2. Scope and area of validity of these rules

This group-wide regulation applies for all Refratechnik Group employees, regardless of their field of responsibility or activity, and also for all business partners or other third parties who want to report irregularities regarding human rights or environmental issues in connection with Refratechnik or a Group company.

## **B. Procedure for submitting a report**

### 1. Complaints system

Starting on 01.01.2024, Refratechnik will provide an online platform (called "platform" in the following), on which reports about irregularities regarding human rights or environmental issues in connection with Refratechnik or a Group company can be submitted.

### 2. Submitting a report

If there is a suspicion about irregularities regarding human rights or environmental issues in connection with Refratechnik or a Group company, a corresponding report can be submitted.

Such reports can be submitted by the involved employee or third party either anonymously or by providing data on their own identity.

Only such information should be submitted, which the reporting person believes to be accurate in good faith. It is not in good faith, if the reporting person knows that the submitted information is not true. In case of doubt, the relevant information should not be presented as fact, but as an assumption, assessment, or as a statement by other persons.

Reports submitted under own identity are preferred, as this simplifies the investigation and ensures the protection of the reporting person.

When submitting a report, the reporting person is requested to describe the facts as specifically as possible, and in a manner that can be understood by a qualified third party. In order to investigate a violation successfully, it is essential to obtain as much information as possible about the facts and specific evidence. Hereby, the following questions can provide orientation:

- What happened?
- When did it happen? (e.g. specific date or information on frequencies)
- Who was involved?
- Where did it happen?
- How was it handled, and how has it been documented?
- Which organisation unit/department is involved?

The report will be passed on to Refratechnik Compliance. A few days later, the reporting person will receive a confirmation of receipt. The report will be checked by Compliance, possibly with the involvement of other specialist departments. Hereby, the investigation will always be carried out with the necessary care and within a reasonable period. The investigation will be fair and without prejudice. When the investigation has been completed, Compliance will document the resulting findings.

Together with Refratechnik Holding management and, if applicable, the management of the entity involved, the measures to be initiated are discussed and a corresponding decision is made.

After completion of the case investigation, the reporting person will be informed about the results via an anonymous mailbox.

### 3. Investigation

The investigation will always be carried out with the necessary care and within a reasonable period. Hereby, the reporting person's identity will always be protected.

Persons entrusted with the investigation must take all reasonable measures to ensure that the investigation will be conducted fairly and without prejudice. This means that, if provided for under local law, all persons who might be affected by the investigation are informed of the allegations and evidence against them, and are given the opportunity to defend themselves.

If necessary, the persons entrusted with the investigation can seek expert advice (e.g. external legal advice or internal advice from specialist departments).

## 4. Investigation result

When the investigation has been completed, Compliance will document the resulting findings. Together with Refratechnik Holding management and, if applicable, the management of the entity involved, the measures to be initiated are discussed and a corresponding decision is made.

Within three months after receipt of the report has been confirmed, the reporting person will be informed about the associated investigation's progress.

The report information and the resulting measures are recorded anonymously in the annual report.

## C. Protective measures

### 1. Protection of the reporting person

Information provided in good faith may not result in disadvantages for the reporting person. However, the following applies:

Intentional false information and damage constitute an abuse of the whistleblower system, and can have consequences of a disciplinary nature, labor law, and (under certain circumstances) criminal law.

### 2. Data protection and document storage

In compliance with the confidentiality rules, all incoming reports are documented in a permanently retrievable manner by summarizing their content in the form of a notation.

Moreover, the facts of the case, the investigation measures conducted, and any follow-up measures taken by Compliance are documented under observance of the confidentiality rules, and stored for 2 years after conclusion of the proceedings, unless applicable law provides for a different storage period.