

*Policy*

# UL06 Whistleblowing

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## 1 Terms and definitions in this policy

Term	Definition
Reasonable suspicion	Reasonable suspicion exists if there are concrete indications of a violation of the rules.
Employees	Employees are the employees of the Melitta Group, including senior executives and members of governing bodies, as well as temporary workers employed by the Melitta Group.
Affected persons	Affected persons are employees and external third parties named in connection with a possible violation of the rules.
Simple rule violation	Simple rule violations are those that are not considered material.
Good faith	A whistleblower acts in good faith if, at the time they provided the information, they had reason to believe that the information they reported was true.
Report	A report is a notification of a suspected rule violation.
Whistleblower/ Whistleblowing person	Whistleblowers/whistleblowing persons are employees or external third parties who make a report.
Reporting channels	The web-based Melitta whistleblower portal.
Melitta Compliance Office	The Melitta Compliance Office is internally responsible for the overall process of the whistleblowing system and coordinates all further activities in dealing with whistleblowing in cooperation with the respective required technical and legal experts and, if necessary, the Local Compliance Supervisors and local management. In organizational terms, the Melitta Compliance Office is affiliated with the Central Legal Department (MHQ Z-R) but is independent when it comes to processing tips..
Rule violation	A rule violation is the intentional or negligent violation of applicable law (laws, regulations, etc.) or important internal company rules. The latter include but are not limited to violations of the Melitta Code of Conduct and the Melitta Supplier Code of Conduct. They also include risks, and possible violations of obligations, related to human rights and the environment.

Material breach of the rules	A material breach of the rules is one that seriously impairs the interests of the Melitta Group, especially financial or reputational interests, or seriously violates the group's ethical principles.
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## 2 Guideline for whistleblowing

### 2.1 Introduction

Integrity and responsible action are an important part of Melitta's corporate culture. Compliance with laws and internal policies, respect for human rights, protection of the environment, and ethical conduct are a matter of course for us and essential to our business success. The trust of our customers, business partners and their employees, as well as Melitta employees<sup>1</sup> is based on our conduct, which is always conducted with integrity and in compliance with the law.

As part of our trust-based cooperation, questions and ambiguities can and should be addressed openly at an early stage both in the respective teams and with all superiors. The culture of trust at Melitta makes it possible to openly discuss any indications of potential breaches of rules with our superiors. The Melitta Compliance Office is also available as a direct point of contact in cases of suspicion. In addition, it is also possible to contact the works council or the company management directly.

Employees and external parties can also report suspected breaches of the rules via the web-based Melitta whistleblower portal.

Every tip will be treated confidentially. Both the whistleblowers and the affected persons named in the tips are adequately protected. In particular, good-faith whistleblowers do not have to fear any disadvantages because of the submission of tips. If desired, whistleblowers can also submit their tips anonymously. The affected persons named in the notices will initially be presumed innocent. Every reported tip is thoroughly examined according to objective criteria before further steps are taken. Here, too, the highest level of confidentiality is required in order to avoid disadvantages for the persons concerned.

### 2.2 Purpose and objective

This policy regulates the principles and framework conditions for the use of the whistleblower system and the submission of tips, including the protection of whistleblowers and the affected persons named in the tips. This policy also provides the rules of procedure for a complaint procedure required by the Supply Chain Sourcing Obligations Act (LkSG). The addressees of the policy are all potential whistleblowers. These can be both employees and external third parties.

The purpose and objective of this document is to implement legal requirements for the introduction of internal hotlines and to create trust among all (potential) whistleblowers through transparency of the processes outlined below. The whistleblower system is an important component of the groupwide Melitta Compliance System, and it fulfills the requirements of the LkSG.

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<sup>1</sup> For reasons of better readability, the masculine form is used in this document for words and phrases referring to persons. This applies in principle to all genders in the interests of equal treatment. The abbreviated form of language is solely for editorial reasons and does not imply any valuation.

## 2.3 Scope

The provisions of this policy apply groupwide in all legal entities of the Melitta Group and to all Whistleblowers.

## 3 General information on whistleblowing

### 3.1 What tips can be submitted?

The reporting channels are available to whistleblowers for reporting possible rule violations. Rule violations include violations of applicable law (laws, regulations, etc.) or important internal company rules. The latter primarily include violations of the Melitta Code of Conduct and the Supplier Code of Conduct. Rule violations also include risks, and possible violations of obligations, related to human rights and the environment.

At the time of whistleblowing, there must be reasonable grounds for the whistleblower to believe that a violation of the rules has occurred ("good-faith whistleblower").

This policy does not create a general obligation for employees to provide information through whistleblower channels. Whistleblowers are free to choose which route they take when submitting tips and whether they submit them openly or anonymously.

### 3.2 How can tips be submitted?

Employees always have the opportunity to openly address questions and ambiguities within the framework of trusting cooperation with their superiors. All managers at Melitta are available as contact persons for their employees. And the Melitta Compliance Office in the Legal Department can be contacted directly and personally at any time as a central and groupwide point of contact. However, there may be situations in which employees and external parties do not want to or cannot express themselves openly.

For such cases, Melitta has set up the web-based Melitta whistleblower portal (see **Fehler! Verweisquelle konnte nicht gefunden werden.**) for confidential or anonymous submission of information by employees and external parties.

In addition, Melitta has set up the industry-wide coffee complaints procedure with other members of the German Coffee Association. Here as well, whistleblowers can report risks, and possible violations of obligations, related to human rights and the environment ([www.ear4u.org](http://www.ear4u.org)).

### 3.3 Confidentiality and data protection

Melitta assures good-faith whistleblowers and the persons affected who are named in the tips that each tip will be treated as confidential (see Item 6 Fair procedure, protection of whistleblowers and affected persons).

## 4 Various ways to submit tips

### 4.1 Existing internal reporting channels: Whistleblowing within the Melitta organization

Employees can contact their supervisors or other managers directly with tips, independently of the whistleblower channels described below. Direct reporting to the Melitta Compliance Office is also possible. The works council or the company management can also be contacted directly.

Melitta Group managers document any tips that come to their attention and report them to the Melitta Compliance Office. Managers – like all employees and external parties – can also use one of the whistleblower channels listed below.

## 4.2 Special reporting channel: Submitting tips via Whistleblower portal

Whistleblowers can submit tips online (in writing) or verbally by phone via the globally accessible, web-based whistleblower portal. In addition, there is the possibility of uploading supplementary information that is beneficial to the investigation of the facts, such as photos, documents, recollective logs or other files, in a suitable format. At the whistleblower's request, a personal meeting or a meeting via video and audio transmission with the compliance contact (Melitta Compliance Office) can also be arranged via the whistleblower portal.

The whistleblower portal is designed to enable the whistleblower and the compliance contact to enter into a confidential dialog – anonymously, if desired.

It was of great concern to Melitta to set up and operate the whistleblower portal in such a secure manner that the identity of the whistleblower and the persons concerned named in the whistleblowing remain confidential. Unauthorized employees are denied any access to communications. People are involved in the processing of the tip strictly on a need-to-know basis. The Melitta Compliance Office is responsible for processing the tips, and it coordinates further clarification.

The whistleblower portal is available to whistleblowers in all Melitta working languages around the clock throughout the year and can be accessed worldwide at

- [whistleblowing.melitta-group.com](https://whistleblowing.melitta-group.com)

Supplementary information on the whistleblower portal is available on the inter- and intranet.

In the respective divisions, you will find corresponding information on the functions and confidentiality of communication via the whistleblower portal.

## 5 Procedures and principles for handling tips

### 5.1 Responsibility

Internally, the Melitta Compliance Office is responsible for the overall process of the whistleblower system. This is where all further activities in the processing of notices are coordinated in interaction with the respective required technical and legal experts and, if necessary, the Local Compliance Supervisors. This also includes responsibility for the whistleblower channels. The persons entrusted with the tasks of the internal whistleblowing unit have the necessary expertise and are independent in the performance of their duties and are not bound by instructions. They are also bound to secrecy.

### 5.2 Handling and processing tips

The procedure usually starts with the receipt of a tip. All tips are recorded digitally. After receipt of the information, a plausibility check is carried out by the Melitta Compliance Office. Implausible tips and reports that do not constitute a rule violation will not be investigated further, and the matter will be documented and closed accordingly. Plausible tips will be examined in the further initial assessment and classified by the Melitta Compliance Office as a potential simple or material breach of the rules. Depending on the severity of the possible rule violation, the legal area affected and/or the group of persons affected, the further investigation will be conducted by the Melitta Compliance Office, other technical and legal experts or Local Compliance Supervisors.

If a significant breach of the rules is suspected, the Compliance Task Force is convened with the involvement of the company management and, if necessary, the local management, which conducts the further investigation. For simple rule violations, the Melitta Compliance Office usually takes over the investigation management itself and conducts the investigation operatively.

Each investigation is concluded with an investigation report, which is prepared by the respective investigation management. Depending on the results of the investigation, it will be decided whether further measures need to be taken. This may involve, for example, labor law and organizational measures, but also the implementation of environmental or human rights-related preventive or remedial measures.

### **5.3 Documentation**

All information relevant to the processing of a tip is documented in compliance with applicable laws. This includes findings, evidence, written records, and actions and decisions taken during the course of the investigation.

In the case of personal or telephone transmission of information, as well as in the case of transmission by means of video and audio transmission, the conversation will be recorded by the Melitta Compliance Office by means of a transcript of the conversation. A permanently retrievable recording of the conversations or their complete and accurate transcript (verbatim record) will only be made with the consent of the person providing the information.

### **5.4 Communication with the whistleblower**

Within seven days after their tip is received in the Melitta whistleblower channel, whistleblowers will receive a confirmation of receipt and, if applicable, further information. In addition, whistleblowers will receive information on the current status of the procedure or the outcome of the investigation within three months of confirmation of receipt, unless this would impact an ongoing investigation.

The facts can be discussed with the whistleblower as early as the phases of the plausibility check and initial assessment (if this is necessary for the audit, for example). The discussion can help the facts be better understood. In some circumstances, it might also be possible to discuss what the whistleblower expects regarding possible preventive or remedial measures.

## **6 Fair procedure, protection of whistleblowers and affected persons**

The principles described below apply to information received via the whistleblower channel and via other internal reporting channels.

### **6.1 General principles**

#### **6.1.1 Fair procedure**

The principle of fair procedure applies. This specifically means that, during the procedure:

- Both inculpatory and exculpatory information is collected.
- No suspicionless investigations are conducted.
- All parties involved are treated respectfully and appropriately.
- Affected persons will be notified by the Melitta Compliance Office or the Local Compliance Supervisor that a matter concerning them is under investigation, if and as soon as this is possible without jeopardizing the purpose of the investigation.
- Affected persons have the right to call in the employee representative or a person of trust for support at any time during an investigation (especially in the case of personal hearings).

### 6.1.2 Proportionality

All actions taken during the investigation of possible rule violations must be appropriate, necessary and reasonable to achieve the purpose of the investigation. This also applies mutatis mutandis to measures taken against the affected persons following the investigation, e.g. in response to any misconduct.

### 6.1.3 Data protection

Within the scope of each investigation, the applicable data protection law is complied with. Care is taken at every stage of the procedure to ensure that only personal data necessary for the investigation are processed as part of the investigation. In addition, appropriate measures are taken to ensure the confidentiality, integrity, availability and resilience of the personal data processed.

Controller: Melitta Group Management GmbH & Co. KG, Marienstr. 88, 32425 Minden.

Categories of data processed: Personal data communicated in the notices (name, for example).

Groups of people affected: Persons employed by companies in the Melitta supply chain, employees of a company in the Melitta group of companies.

Processing purposes: Operation of an internal reporting office for potential legal violations and misconduct.

Legal bases:

- The processing is fundamentally necessary for the fulfillment of a legal obligation pursuant to Art. 6(1)(c) of the General Data Protection Regulation (GDPR) in conjunction with the EU Whistleblowing Directive, including its national implementing laws; further international whistleblowing laws; and the Supply Chain Due Diligence Act (LkSG).
- If consent is also requested, the legal basis is Art. 6(1)(a) GDPR.
- The legal basis for the processing of personal data in notices of breaches of rules that are not mentioned in the Whistleblower Protection Act (HinSchG) is Art. 6 (1)(f) GDPR (legitimate interest).

Categories of recipients of personal data: Required compliance and expert functions in affected Melitta companies, external legal experts.

Automated decisions in individual cases: Do not take place.

Storage period: The personal data will be deleted as soon as they have fulfilled their purpose. If a legal retention period stipulates a longer storage period, the personal data will be deleted only when the retention period ends.

There is a basic obligation to retain relevant data for three years after completion of the internal investigation in accordance with § 11(5) HinSchG and at least seven years in accordance with § 10(1) LkSG.

Actual or planned transfer to third countries: A transfer to non-EU/EEA countries may take place if it is a concerned company.

Services used and service providers: People Intouch B.V., Olympisch Stadion 6, 1076 DE Amsterdam, The Netherlands.

To the extent that the conditions described in the respective regulations are met, every affected person has in particular the following rights pursuant to Art. 7 and Art. 13 et seq. GDPR: a right to





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information, rectification, erasure and restriction of processing, data portability, revocation of consent given, objection to processing, and filing a complaint with a data protection authority.

Data protection contact: Melitta Data Protection Office, Ringstr. 99, 32427 Minden, [data-protection@melitta.com](mailto:data-protection@melitta.com).

#### **6.1.4 Involving only those who are really needed (need-to-know principle)**

The group of people involved in processing a tip, or otherwise involved in the investigation, will be kept to a minimum. Therefore, only the people required to process and clarify the tip are involved, and each of them receives only the information they need ("need-to-know principle").

#### **6.1.5 Confidentiality**

Everyone involved in conducting an investigation must treat as confidential all information of which they become aware during the investigation. This particularly applies to information that could directly or indirectly allow conclusions to be drawn about the identity of the whistleblower or the affected persons. Everyone involved is bound to confidentiality in the individual case.

#### **6.1.6 Anonymity**

At Melitta, there is a culture of open discussion and trust. Employees can openly provide tips on suspicious incidents and irregularities at any time and enter into a dialog about them without having to fear any disadvantages. External parties also enjoy this protection.

However, if whistleblowers do not wish to disclose their identity when submitting tips, they can also report tips anonymously via the whistleblower portal if they wish. The whistleblower portal uses technical precautions to ensure anonymity is preserved.

### **6.2 Protection of the whistleblower**

#### **6.2.1 Prohibition of discrimination**

Melitta will protect good-faith whistleblowers against coercion, intimidation, harassment, reprisal or other adverse treatment that they experience or might experience because they made a report. Melitta will also protect other persons who contribute to the investigation of suspected cases from adverse treatment. The prohibition of discrimination also extends to third parties who are in contact with the whistleblower. Melitta takes various antidiscrimination measures (such as clear confidentiality regulations, technically secure reporting channels, and regular communication of the prohibition of discrimination).

#### **6.2.2 Protection of good-faith whistleblowers even in the case of unfounded suspicion**

In individual cases, it can be difficult for whistleblowers to fully comprehend and correctly assess an issue. Therefore, a suspicion might turn out to be unfounded on closer examination. If the whistleblower had reasonable grounds to believe that the information they reported or disclosed was true at the time they made the report, they will still enjoy the full protection of Melitta.

#### **6.2.3 No protection in case of deliberately false indications and denunciation**

Melitta's corporate culture is based on collegial interaction and mutual trust. These values must be preserved. Denunciation has no place at Melitta and will not be tolerated.

If a whistleblower makes a report without having reason to believe that the information they reported is true, they are not acting in good faith. Section 6.2.1 on the prohibition of discrimination

does not apply in this case. In this case, Melitta expressly reserves the right to take legal action, because a whistleblower acting in bad faith enjoys neither the statutory protection afforded to whistleblowers nor any protection afforded by Melitta.

### **6.3 Protection of the affected persons**

#### **6.3.1 Presumption of innocence and fair investigation**

Anyone affected by a tip is presumed completely innocent. Every reported tip is therefore first thoroughly evaluated according to objective criteria and checked for plausibility before further steps are taken. Here, too, the highest level of confidentiality is required in order to avoid any disadvantages for the persons concerned. Each tip is subject to an objective case-by-case assessment without automatism in order to protect affected persons from possible disadvantages in the event of unfounded allegations and to ensure a fair investigation. In addition, the principles of fair procedure set out above under 6.1.1 shall apply.

#### **6.3.2 Reputation protection**

The measures initiated during the processing and the investigation must be selected so as to optimally protect the reputation of affected persons.

If the processing of a report and the investigation reveal that no violation of the rules has occurred, Melitta will take appropriate measures to protect and restore the reputation of affected persons.

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