

RULES OF PROCEDURE FOR PROCESSING WHISTLEBLOWER REPORTS

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These Rules of Procedure cover the following:

- the principles of the investigation process;
- what kind of breaches may be reported;
- how and through what channels breaches can be reported;
- the procedure of the investigation process; and
- the modus operandi of the whistleblower system.

2 Principles of the investigation process

The investigation process shall be carried out in accordance with the following principles:

2.1 Objectivity and fairness

The investigation is conducted in a respectful, purely objective, and open-minded manner, regardless of ethnic origin, skin color, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national origin, social origin, or the position of the persons involved in an investigation. The aim of the investigation is to establish the facts and protect the integrity of the investigation and of the sanctioning process.

FUCHS employees who have been assigned with conducting the investigation (hereinafter referred to as “**Investigator/s**”) must, throughout the entire investigation process, remain unbiased and not have any preconceived opinions. They must be impartial and not be subject to any conflict of interest. In particular, close personal or professional ties to persons who are being investigated may affect the result of an investigation. If the Investigator finds himself / herself faced with an actual conflict of interest or in a situation that could be interpreted as such by an objective third party, the Investigator must immediately disclose this internally and withdraw from the investigation in question on grounds of partiality.

2.2 Independence/professional competence

Investigators are independent as far as their investigation is concerned and are not obliged to follow instructions issued by the management and by other persons or functions that are the subject of the investigation. Investigators shall always have sufficient professional competence to deal with the reports. Where necessary, qualified external third parties may be commissioned, who will also be bound by the principles set out in these Rules of Procedure.

2.3 Confidentiality

Investigators are legally obliged to maintain strict confidentiality. The duty of confidentiality covers both the identity of the Whistleblower and the identity of the persons who are the subject of the report as well as others mentioned in the report. The investigation is carried out in a discreet manner. The results shall also be treated confidentially and discreetly. Information in connection with the investigation shall only be passed on to persons who have a legitimate interest (need-to-know basis) in the processing of the report. Whenever personal data is passed on, the principle of data minimization shall be observed.

Whenever information is passed on to national law enforcement agencies, the respective national laws shall always be observed.

2.4 Anonymity

If an incident is reported anonymously, the Investigator may use the available communication channels to suggest a face-to-face meeting or a telephone conversation. If the Whistleblower refuses to reveal his / her identity, his / her wish must be respected.

4.1 Electronic “FUCHS Compliance Communication” whistleblower system

- Reports may be submitted in various languages via an input mask.
- Incoming reports are initially viewed by the group compliance office (hereinafter referred to as “**Group Compliance Office**”). Local reporting channels that the Whistleblower uses are channeled to the competent local compliance officer (hereinafter referred to as “**Local Compliance Officer**”) or his / her deputy who first looks at the report without involving the Group Compliance Office. Following submission of their report, Whistleblowers are advised to set up a confidential mailbox for further communication.
- The Group Compliance Office or the Local Compliance Officer shall, after reviewing the report, either take it upon himself / herself to process it or pass it on to other competent functions. These other competent functions may, for example, be the regional compliance officer (hereinafter referred to as “**Regional Compliance Officer**”) or other specialist departments that have more expertise in dealing with the reported incident (e.g., human resources / human rights officer (hereinafter referred to as “**HRO**”) in particular in the case of potential breaches of anti-discrimination laws).

4.2 Toll-free number and E-mail

Breaches may be reported on our toll-free line on 0800 111 264. This number is available 24 / 7 / 365.

Breaches may, alternatively, be reported directly to the Group Compliance Office. To do so, the e-mail address compliance@fuchs.com must be used.

Complaints concerning risks / violations of human rights and the environment at / by FUCHS or within the FUCHS supply chain can be made by the Whistleblowers using the following e-mail address: hre-supplychain@fuchs.com

4.3 Submitting reports to the Group Compliance Office or the competent Regional or Local Compliance Officer in person or by phone

If the Whistleblowers prefer to submit their report in person or by telephone, the Group Compliance Office or the competent Regional or Local Compliance Officer will be at their disposal during normal office hours.

4.4 Submitting reports to Line Managers / Supervisors

If the Whistleblowers suspect that breaches have been committed, they may also turn to their line managers / supervisors and clarify any questions and doubts with them. Line Managers / Supervisors are in such cases bound by the rules of confidentiality and prohibited from taking any form of retaliatory measures. Line Managers / Supervisors are, however, not reporting channels within the meaning of these Rules of Procedure. Hence, the Whistleblowers who want to report relevant breaches are advised to use the reporting channels listed in sections 4.1 to 4.3 hereunder.

4.5 Anonymous investigation of information and complaints

On principle, reports and complaints may also be submitted anonymously. In the case of anonymous reports, it may, however, be more difficult to process the report if there are no ways of contacting the Whistleblower in the

case of queries. To facilitate queries regarding anonymous reports while preserving his / her anonymity the Whistleblower has the option of setting up an anonymous mailbox within the electronic “FUCHS Compliance Communication” whistleblower system. The Whistleblower may also express the wish that his / her identity only be revealed to certain contact persons but not to other functions within FUCHS.

5 How to proceed after receipt of information or complaints

The functions which are the recipients of the information and complaints carry out investigations in accordance with the principles set out in section 2 hereunder, acting independently, freely, and impartially.

5.1 Confirmation of receipt

The competent function at FUCHS shall, if it is possible to contact the Whistleblower (either via the contact data provided, the e-mail address or the confidential mailbox set up within the electronic “FUCHS Compliance Communication” whistleblower system), confirm to the Whistleblower, within seven days, the receipt of the report.

5.2 Evaluation

- After receipt of a report or complaint via the reporting channels provided by FUCHS (sections 4.1 to 4.3 hereunder), it will first be documented. In the case of reports referring to legal or compliance breaches, the competent function shall first verify the soundness of the report while observing strict confidentiality and, where necessary, preserving the anonymity of the Whistleblower and following the need-to-know principle.
- If the complaint refers to an issue that is covered by the LkSG, the complaint shall be processed by the HRO being the competent Investigator. The HRO shall process the report in line with these Rules of Procedure. To this end, the HRO shall establish the validity of the complaint and discuss it with the Whistleblower. If required, the HRO shall offer the Whistleblower an amicable settlement of the issue.
- Looking into the matter, the competent function may ask other departments within the Group for assistance, which shall also be subject to the requirements set out in these Rules of Procedure; namely, they too shall be bound by the rules of strict confidentiality.
- The competent function shall stay in contact with the Whistleblower. If there is a lack of clarity concerning the facts described, the function may contact the Whistleblower to discuss the report in greater detail and obtain further information. Should the Whistleblower ask for a face-to-face meeting, the competent function at FUCHS shall be obliged to arrange such a meeting in due course.
- The proceedings will be stopped if the facts described – where applicable after a discussion with the Whistleblower – suggest that there is insufficient proof of relevant violations. The competent function may inform the Whistleblower in advance that the proceedings will be stopped if, within an appropriate period, no further relevant details are submitted that would support the complaint.

5.3 Result

- If proceedings are terminated due to a lack of initial suspicion or insufficient factual basis, the Whistleblower shall, if there are ways to contact him / her, be informed of the reasons for the termination.
- If there are grounds for suspecting a breach or a risk, the competent function shall introduce the measures necessary to clear up the issue and sanction any breaches that have been detected and/or implement remedial/preventative measures. As far as the LkSG is applicable, the HRO shall, in the case of reported risks, make a particular effort to arrive, together with the Whistleblower, at a mutually acceptable solution to minimise risks.

5.4 Completion

- Within three months after receipt of the report has been confirmed, FUCHS shall inform the Whistleblower on how the report has been handled and what measures have been taken if breaches/risks have been established. If the report fails to be corroborated, the Whistleblower shall be notified thereof.
- If the investigation cannot be completed within three months, the Whistleblower shall receive an interim report.
- The Whistleblower shall, however, receive an answer only as long as it does not undermine the in-house investigation and the rights of persons (in particular, the rights of data protection and privacy), who are the subject of a report or are mentioned in the report, are not affected and as long as an answer does not touch on conflicting business secrets of FUCHS or its business partners.

6 Misuse of this reporting process

Whistleblowers who intentionally or through gross negligence submit a false report shall not be protected by FUCHS. The malicious dissemination of untrue claims constitutes a misuse of the reporting channels and may, under certain circumstances, lead to sanctions against the Whistleblower.

7 Further follow-up measures

FUCHS shall use the findings from the reports to further develop its compliance management system.

8 External reporting authorities

Whistleblowers can report to external authorities. However, FUCHS encourages potential Whistleblowers to first use the above listed internal reporting channels as by doing so irregularities can generally be remedied faster and more effectively.

9 Entry into force/publication

These Rules of Procedure shall enter into force on January 1, 2024. They shall be published on the Internet pages of FUCHS.