

Whistleblowing Directive

1. Introduction

At VetterTec, we offer our customers innovative design and high-quality solutions for reliable dewatering and drying processes. With a focus on the starch, bioethanol, alcohol, brewery, vegetable oil, and food industries, we are a leading supplier of a wide range of drying and dewatering equipment such as tube bundle dryers, flash and ring dryers, as well as spray dryers.

VetterTec is committed to conducting business with honesty and integrity. We expect our entire workforce to maintain high standards. We consider legally compliant behavior and compliance with applicable laws and internal policies to be central to our corporate responsibility. Any suspected misconduct should be reported as soon as possible. The purpose of this policy is to uncover criminal activity within the VetterTec Group that might otherwise remain hidden. Potential and actual violations must be identified at an early stage to immediately initiate the necessary preventive and remedial measures and to avert possible damage to the persons concerned, our employees, our company, customers, business partners, and society. The anonymity of the whistleblower ensures that employees are not threatened with negative consequences for their employment relationship as a result of whistleblowing.

2. What is a whistleblower?

A whistleblower is someone who, by making a report, helps to recognize misconduct or dangers in relation to our business activities and to avoid them in the future. This includes all unlawful, abusive and criminal activities and any violation of legal obligations.

3. Organization

We have chosen to collect reports in oral or written form using **LegalTegrity's digital whistleblower solution**. The reports can be read by the whistleblowing officers. The Whistleblower Officers shall propose to the management as soon as possible, at the latest within three months, what measures to take for an appropriate response to unacceptable behavior.

4. Scope of application

The policy applies to the processing of all reports of possible violations or risks of applicable laws and internal guidelines. This includes, for example, reports on topics such as data protection, environmental protection, corruption, bribery responding, money laundering, and antitrust law, as well as business partner, supply chain, product, tax, accounting, and HR compliance.

Individual violations that occur in the private sphere and are not related to professional activities at VetterTec are not covered by this policy.

The policy applies to all employees (including temporary workers), customers, suppliers, and all those who have an interest in the well-being of the VetterTec Group.

5. Protection and support for whistleblowers

The identity of the whistleblower will be treated confidentially wherever possible.

If the whistleblower provides personal data, this will only be made accessible to a limited group of people who are entrusted with investigating the report. This group of persons is obliged to maintain confidentiality.

We want to encourage openness and will support whistleblowers who report incidents that fall under this principle, even if it later turns out to be unfounded.

Whistleblowers should not have to fear discrimination for reporting such incidents. Anyone who believes they have been discriminated against should immediately inform the manager responsible for uncovering misconduct. If this does not resolve the matter, a formal complaint should be filed.

Whistleblowers must not be threatened or retaliated against in any way. Anyone involved in such actions must expect measures under employment law. In certain cases, whistleblowers also have the right to sue for damages at a labor court.

Conversely, if we discover that a whistleblower has deliberately made false accusations, because of personal advantages, the whistleblower must also expect measure under labor law.

6. Deliberativ misreporting

Deliberate false reports will be considered a violation of the Code of Conduct and will be treated accordingly. They may lead to disciplinary action and/or prosecution.

7. How does it work in detail?

7.1 Reporting and processing time

Exclusively for whistleblowing purposes, we have set up a **telephone hotline** and **web solution** with LegalTegrity and the option available there to set up a secure mailbox, where any employee, business partner (service provider, supplier, etc.) can report company-related legal violations openly by name, but also anonymously, as follows:

Phone number:

from Germany	+49 800 3800 999
from abroad	+49 69 99998839

URL:

<https://app.whistle-report.com/report/97420020-5cd8-46f3-bbeb-2614618b7af1>

Reports can be submitted in both German and English. Each report will be carefully investigated without foundation. In the case of an anonymous report, it is essential to provide comprehensive information on the relevant facts. In the case of an anonymous report, you can also get back to LegalTegrity (by phone or via the web) if any additional circumstances occur to you or come to your attention. The reporting office can also contact you for further questions using the LegalTegrity chat function.

The reporting office will document the reported information, including the date of the report, the nature and circumstances of the reported violation, and the name(s) of the person(s) responsible for the alleged violation, if applicable. If a contact address is provided by the whistleblower, the reporting office will send an acknowledgment of receipt to the whistleblower within 7 days.

Of course, it is still possible to report personally to the following offices (examples):

- Human resources
- Supervisor / Manager
- Works Council
- Management Board
- Compliance Officer

Each report shall be responded to within a further three months at the latest; In the case of particularly serious legal violations of the law, the Reporting Office shall immediately initiate investigations and, if necessary, take all measures required to put a stop to any identified tortious conduct.

7.2 Reporting obligation

The reporting office will provide each report received with a brief statement that comprehensibly indicates which investigative actions have been initiated, whether the suspicion reported in the report has proven to be well-founded or unfounded, and what measures have been taken to remedy the violation of the law. If the reported legal violation is of fundamental importance, endangers the financial interests of the company, or affects the company's business policy or risk policy, it must be brought to the attention of all managers of the company. In consultation with the Compliance Officer, the latter shall decide on the steps to be taken (e.g. filing a criminal complaint, reporting to the BaFin, etc.). Within three months of confirmation of receipt of the report, the whistleblower will inform the reporting office of the follow-up measures taken via the LegalTegrity chat function.

7.3 Information against the Whistleblower Officers

In cases where the complaint is directed against the Whistleblower Officers itself, the whistleblower may address his or her complaint directly to the management in anonymous form, either in writing or verbally. The addressed member of the management will decide on the further procedure.