



Whistleblowing policy and reporting channels

	Date	Postion	Name
Created	30.10.2023	Senior Referent Trade Compliance & Customs	Thomas Werum
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Whistleblowing and reporting channels

1. Implementation of national and international laws for better protection of whistleblowers (Whistleblower Protection Act – HinSchG) / DIRECTIVE (EU) 2019/1937

(Note: “ABO Wind” in this guideline refers to all current and future ABO Wind companies in the ABO Wind Group)

To implement national and international legal regulations for better protection of whistleblowers, we have set up a company-wide, transparent, public, and easy-access complaint reporting system, to enable everyone to give notice of misconduct or compliance violations. All complaints and tip-offs from employees or third parties will be treated equally – to the extent permitted by law. The reporting procedure developed for this purpose gives employees, business partners or other persons associated with the company the opportunity to submit substantiated information and complaints regarding corruption, taking advantage, violation of the guidelines (the Code of Conduct and Supplier Code) and other fraudulent action in the company, without the whistleblower having to fear any repercussions.

The procedure is structured in such a way as to ensure anonymity for whistleblowers, and at the same time allowing for the possibility of clarifying queries.

For this purpose, we have commissioned the external service provider Creditreform Compliance Services (CCS) to be the first receiver of complaints and tip-offs. After a formal examination, our service provider forwards the information or complaint to us for further processing. The received information is formally documented and then submitted to the Management Board and the Supervisory Board for their consideration.

If there are significant breaches of Codes of Conduct or indications of criminal acts, the Management Board and Supervisory Board will be informed immediately. In addition, in the event of allegations against specific people or management bodies, at least the next higher supervisor/board will always be informed.

2. Implementation of legal requirements

A platform has been set up on the ABO website that can be accessed by anyone and can only be viewed by our external service provider CCS. The platform takes the user to their digital tool “CrefoWhistle”. After a formal review, our service provider forwards the complaint/report to the ABO Wind Compliance Officer for further processing. For each tip-off, an electronic file is created in which further follow-up is documented.

Any person or business partner who has serious and well-founded concerns about an alleged or actual violation of the Code of Conduct by ABO Wind employees can also submit their complaints or reports anonymously.

3. Scope of the Directive

This guideline applies to all employees who work for ABO Wind AG and its subsidiaries regardless of the location and type of contract. In this context, "employees" include employees in Germany and abroad, supervisory bodies, project partners and short-term consultants, service providers, interns, and volunteers.

Any external person or institution can express their concerns about misconduct or suspected compliance violations without fear of disclosure or reprisals of identity.

All information will be treated as strictly confidential.

4. Definition of misconduct/compliance violation

For the purposes of this policy, "misconduct" means any violation of Codes of Conduct and other ABO Wind policies.

We use the term "compliance violation" to refer to intentional and negligent violations of both relevant legal provisions and our internal guidelines, that may result in economic or enterprise damage; or that are likely to jeopardize the reputation of the company in the public eye and with government agencies.

Among other things, we assess the following as compliance violation:

- General white-collar crime (e.g., fraud, theft, corruption, bribery, acceptance of inappropriate gifts)
- Violations of any law, ordinance, other regulation, or the policies and procedures of ABO Wind
- Misconduct in the areas of money laundering and terrorist financing
- Violations of product safety and compliance requirements
- Violations of privacy and personal data as well as the security of network and information systems
- Questionable accounting practices
- Embezzlement of funds and sharing of secret documents
- Abuse of power and authority
- Sexual harassment
- Discrimination based on age, religion, philosophy of life, sexual identity, gender, ethnicity, or disability
- Bullying
- Violation of human rights
- Hazards to health, safety, or the environment
- Failure to adequately handle inappropriate behavior or activity

This list is not exhaustive but gives insight into the scope and breadth of what can be reported.

5. Scope of protection of the EU Whistleblowing Directive / Whistleblower Protection Act

Whistleblowers are protected by the EU Whistleblower Directive ((EU 2019/1937) and the Whistleblower Protection Act (HinSchG) from reprisals in the employment relationship due to the submission of a tip-off.

The whistleblower, those who are the subject of a report, and other persons affected enjoy legal protection.

Reprisals and any retaliatory measures against whistleblowers are prohibited. In this context, there is also a provision on a reversal of the burden of proof (§ 36 HinSchG). As a result, employers will have to prove that any subsequent measures taken against employees are not related to the detection of grievances.

The legal protection applies to whistleblowers, provided that:

- the whistleblower had reasonable grounds to believe at the time of the report or disclosure that the information they reported or disclosed was true; and
- the information concerns violations that fall within the scope of the Whistleblower Protection Act or the whistleblower had reasonable grounds to believe that this was the case at the time of the report or disclosure.

6. Functioning of the complaints and notification procedure

The whistleblower platform can be used to communicate currently in four languages (German/English/French/Spanish) confidentially at any time and from any location.

The whistleblower platform can be reached at <https://www.abo-wind.com/en/company/esg.html>

Via the digital whistleblower platform, anyone can enter a confidential dialogue with the compliance office of our service provider CCS. Whenever possible, the whistleblower is encouraged to submit the report by name although identity information is of course voluntary. All information is also technically protected against access by unauthorized third parties using special encryption technology.

ABO Wind will give due consideration to all reports, taking into account the credibility and gravity of the issues raised, as well as the likelihood that the allegation will be confirmed by the information provided and other attributable sources. In the case of anonymous reports, the whistleblower is kept informed of the outcome of the investigation via the digital platform.

Once a report has been submitted, an anonymized mailbox is automatically set up for each whistleblower, which they can use to remain in continuous dialogue with the CCS Compliance Office. No registration is required to set up the mailbox. It is not necessary to provide identity information.

For a report to be adequately processed and investigated by the CCS Compliance Office, it is important that the report be as specific as possible.

It is helpful if you consider these five questions in your report:

Who? What? When? Where? How?

WHO: Are there any other people who are aware of the incident? If so, who? Name all the people involved in the incident.

WHAT: What happened? Please describe the incident in as much detail as possible.

WHEN: When did the incident occur?

WHERE: Where did the incident occur? Which business area of the company is the misconduct related to?

HOW: How did you find out about this? How did the incident play out?

As a whistleblower, please make sure that your descriptions can also be understood by people who are not familiar with the subject. It is helpful if you are available for further questions.

If necessary, relevant persons within ABO Wind may be asked for advice or to investigate the allegations without revealing details of the report itself. It may also be necessary to involve the support of an external independent party in the investigation.

If there are sufficient indications of a compliance violation, the CCS Compliance Office will carry out an independent initial examination of the facts.

This will be followed by the handover to the **Senior Consultant Trade Compliance and Customs**.

The whistleblower will receive an acknowledgment of receipt of the report within 7 days. This is stored in the protected mailbox of the digital reporting office CrefoWhistle.

Subsequently, if necessary, the whistleblower might be asked further questions to clarify the facts in the best possible way.

Further investigations and follow-ups will be initiated under the leadership/coordination of a Senior Compliance Specialist. A committee may be set up on a case-by-case basis to ensure an independent procedure.

The whistleblower is not responsible for investigating the matter. It is ABO Wind's duty to ensure that an investigation is carried out.

The whistleblower will receive feedback within 3 months on how the report has been handled and what the status of the report is.

All employees are required to report specific indications of a compliance violation to the communication channels presented here.

All reports must be made in good faith, and the whistleblower must have reasonable grounds to believe that the information they provide indicates that a problem has occurred, is occurring or may occur in the future.

Only reports relating to matters that fall within the scope of whistleblowing will be investigated.

Nevertheless, the identity of a whistleblower who intentionally or grossly negligently reports incorrect information about violations is not protected by law.

7. Confidentiality/Secrecy

Every effort will be made to ensure that confidentiality is maintained throughout the reporting process, and during processing, compliance with data protection regulations is ensured.

In the case of whistleblowers who did not submit anonymously, should a committee consider it necessary for the reporting person to testify as a witness, this will be requested, and if granted by the reporting person, the Committee will take appropriate measures to limit the disclosure of their identity.

The identity of the whistleblower may also be required to be disclosed, e.g., if ABO Wind reports to an external authority and when such disclosure is required by law, or otherwise appropriate.

ABO Wind also reserves the right to submit voluntary disclosures to legal and supervisory authorities, if the Company concludes that the voluntary disclosure is an appropriate step to protect the Company's interests.

Depending on the nature of the complaint, the person concerned may be informed of the allegations made against them and will be given the opportunity to comment on these allegations.

Employees who do not cooperate in an investigation or deliberately provide false information may be subjected to disciplinary measures, including potential dismissal.



Dirk Huebner
General Manager Corporate Accounting & Financial Services