

Rules of Procedure for the Grievance Mechanism

1 Introduction

This document outlines the Rules of Procedure for a transparent and secure framework for whistleblowers to report potential violations and strengthen our commitment to ethical and lawful conduct. It complies with the requirements of the German Whistleblower Protection Act (HinSchG) and the German Supply Chain Due Diligence Act (LkSG), ensuring that we meet our legal obligations. Confidentiality and protection against retaliation are guaranteed, and reports can be submitted anonymously.

2 Scope

These Rules of Procedure apply to all internal and external whistleblowers—including employees, temporary workers, business partners, and other stakeholders—who wish to report information about potential violations related to our company. They cover all business areas, subsidiaries, and the entire supply chain.

The Rules address all grievances related to obligations under the HinSchG and LkSG. Whistleblowers can report possible violations or grievances, particularly in the following areas:

- Unethical business practices and legal violations (e.g., corruption, fraud, conflicts of interest)
- Human rights violations (e.g., child labor, discrimination)
- Environmental complaints (e.g., environmental pollution, illegal waste disposal)

3 Reporting Channels

To ensure independence and confidentiality, we have engaged Plan A – Kanzlei für Strafrecht as an external ombudsman service. Acting as a trusted legal counsel, Plan A forms a part of our compliance management system. The attorneys at Plan A serve as your point of contact for reporting unethical business practices, legal violations, or irregularities.

- Phone: +49 211 54 28 24 0 (Available during business hours)
- Email: ombudsstelle@kanzlei-plan-a.de

Additionally, reports can be submitted via a secure online portal at <https://bharatforge.eu/hinweisgeberschutzgesetz/> or sent in writing to the ombudsman service. Communication with the ombudsman service is strictly confidential and conducted outside the company.

4 Anonymity and Confidentiality

Whistleblowers can submit their concerns anonymously. If a whistleblower chooses to disclose their identity, it will be treated confidentially. All submissions, regardless of their form, are handled with utmost confidentiality.

5 Processing of Grievances

5.1 Receipt of the Report

Reports are received and recorded by Plan A – Kanzlei für Strafrecht.

An acknowledgment of receipt will be sent to the whistleblower within seven days (unless submitted anonymously).

5.2 Preliminary Review

Plan A reviews the submitted report for coherence and plausibility.

A preliminary legal assessment of the report is conducted.

The company is promptly informed of the report while maintaining the anonymity of the whistleblower.

5.3 Investigation of the Case

The reported matter is investigated either by an appropriate internal department within the company or, if independent expertise is required, by external professionals.

An independent investigation team is assembled, adhering to the need-to-know principle.

Plan A remains available to the whistleblower for additional information or follow-up questions to support the clarification of the case.

5.4 Feedback to the Whistleblower

Whistleblowers are informed of the status of the procedure no later than three months after the acknowledgment of receipt. This includes investigation results, actions taken, and reasons for decisions, insofar as permitted by law and data protection regulations.

6 Protection of Whistleblowers

6.1 Prohibition of Retaliation

We are committed to comprehensive protection for whistleblowers:

- **No Discrimination:** Whistleblowers are protected from harassment, disadvantage, or retaliation.
- **Employment Protection:** Termination, reassignment, or disciplinary measures resulting from a report are prohibited.

6.2 Protection of Identity

The identity of the whistleblower will be treated confidentially. Any information revealing their identity will only be disclosed with explicit consent.

6.3 Protection of Other Involved Parties

Individuals who assist in the investigation or provide evidence are protected at the same extent. The rights of persons affected by a report are upheld in accordance with legal requirements.

6.4 Disqualifications

Whistleblower protection does not apply in cases of deliberately false claims or grossly negligent dissemination of incorrect information. In such instances, responsible individuals may be held liable for damages and face disciplinary actions under labor law.

7 Documentation and Archiving

All relevant documents and information related to the procedure are securely and confidentially archived in compliance with data protection regulations. Records are retained for at least six years, in accordance with GDPR requirements.

8 Final Provisions

This Rules of Procedure will be reviewed regularly and updated as necessary.