



Dehner Holding GmbH & Co. KG
Whistleblowing Rules of Procedure

I. Background

Dehner Holding GmbH & Co. KG and its subsidiaries are committed to integrity and responsibility, mutual trust and respect, as well as social and environmental sustainability.

In this context, it is important for Dehner to carefully investigate any evidence of wrongdoing within the company, to remedy possible violations quickly and to take measures to remedy malpractice in the long term. Dehner therefore enables all employees, temporary workers, suppliers, customers and other third parties to report misconduct or violations of laws, policies or other regulations.

1. Objective scope

These Rules of Procedure refer to all violations of applicable laws and Dehner internal regulations and also include actual or possible violations of human rights or environmental obligations that are in the context of the economic actions of Dehner and its direct and indirect suppliers.

2. Complaint mechanism

Information on such violations can be reported via the whistleblower system implemented at Dehner (<https://sicher-melden.de/dehner>) or to the Compliance Officer (compliance@dehner.de).

II. Responsibility

The Compliance Officer at Dehner is responsible for receiving, checking, investigating and documenting an in-depth complaint. The latter also defines the necessary examination steps, if necessary, with the involvement of the other specialist department responsible for examination.

Dehner ensures that all persons responsible for processing notices are continuously trained on the processes in force and the relevant topics. It also ensures that they can act independently of instructions in relation to their investigative tasks.

III. Principles of Procedure

All investigations are always conducted independently, impartially and fairly. The investigative measures shall be subject to the principle of proportionality and shall focus appropriately on the purpose of clarifying the facts. All persons involved in the investigation are obliged to keep confidential information received in the context of an internal investigation.

A person affected by a notice is considered innocent until proven otherwise.

No reprisals, discrimination or other disadvantage may be directed against a notifying person who has given a notice in good faith.

IV. Procedure

The investigation procedure follows the process shown here:



1. Accepting of Report

All information issued via one of the two whistleblower channels mentioned above will be accepted by the Compliance Officer. If the whistleblower can be contacted, he will be informed of the receipt of the notice within seven days.

2. First Assessment and Plausibility Check

After an initial assessment, the Compliance Officer categorizes the notice by the content of the violation and submits it to the specialist department responsible for the investigation, depending on the topic. The Compliance Officer and, if necessary, the relevant specialist department then check the plausibility of the note.

If the accusation cannot be verified by further investigation or information of the whistleblower, the case will be closed, and the whistleblower will be informed.

3. Investigation of Facts

If the initial assessment reveals a possible compliance violation, the function responsible for the investigation clarifies the facts, depending on the significance and topic of the case, together with the Compliance Officer. If possible and useful, the facts are discussed with the whistleblower or the whistleblower is informed about the status and progress of the investigation in a transparent and comprehensible manner. If necessary, it may be decided jointly with the whistleblower that the facts on which the information is based are to be resolved by mutual agreement in dialog.

Since reported issues can vary greatly in scope and complexity, it is difficult to establish a general schedule for investigations. Dehner conducts internal investigations as quickly and efficiently as possible.

Whistleblowers will receive a final overview of their information and the measures taken, considering the applicable data protection regulations and other confidentiality requirements, as well as safeguarding overriding company interests, no later than three months.

4. Remediation and Sanctioning

If a compliance violation has been identified, appropriate disciplinary or other remedial action will be taken to prevent or minimize damage to Dehner, its employees and/or customers and to prevent repeat violations.

5. Documentation and reporting

Dehner regularly publishes information on the number of complaints received, on the topics of the notices received and on the conclusions drawn from the notice. The publication is always in anonymized form.

V. Efficacy monitoring

The effectiveness of the described procedure is reviewed annually and on an event-by-event basis. If necessary, Dehner will make appropriate adjustments and changes with regard to accessibility and the whistleblowing rules of procedure. Feedback from whistleblowers can also be included here.