

Whistleblowing policy

1) DIRECTIVE

Sustainable management is the basis of future prospects for the environment, society & the economy and also for each individual employee or business partner of Nabaltec AG.

The cornerstones of the Nabaltec AG culture is a shared understanding of values and risk minimization for sustainable corporate development.

The whistleblower system with legal expertise of Ratisbona Compliance creates additional trust and security through a clearly defined structure that is accessible to everyone and a legally based initial assessment, thus ensuring the sustainable success of Nabaltec AG and averting damage.

2) SCOPE

- a) This policy describes the procedure for reporting confirmed or suspected malpractice or misconduct.
- b) It applies to all employees (including temporary workers), customers, suppliers and anyone with an interest in the well-being of the company.

3) KNOWLEDGE OR REASONABLE SUSPICION OF AN VIOLATION

- a) We encourage anyone who has knowledge or reasonable suspicion of significant misconduct (violation of law or unethical conduct contrary to our Code of Conduct) to make a report.
- b) We encourage everyone / every employee to report such matters through the known and established reporting channels. These are (by way of example)
 - Confidential representative
 - Human Resources
 - Works Council
 - Management
 - Internal suggestion and reporting system
 - Compliance Department
- c) If all these reporting channels do not come into consideration for your report, the whistleblower system with legal expertise of Ratisbona Compliance is available to you as a reporting channel. The whistleblower system of Ratisbona Compliance is operated by an independent third party.
- d) Through the whistleblower system with legal expertise of Ratisbona Compliance, reports are made directly to Ratisbona Compliance. Reports can be made digitally via the Ratisbona Compliance reporting platform, by telephone or in person.

4) INTENTIONAL MISREPORTING

Intentional misreporting will be considered a violation of the Code of Conduct and will be treated accordingly. It may lead to disciplinary action and/or criminal prosecution.

5) ASSIGNMENT OF RESPONSIBILITIES

- a) The whistleblower system of Ratisbona Compliance, enables anonymous communication with the whistleblower and ensures this if required. Upon receipt of a report of alleged misconduct or fraudulent behavior, the facts of the case are subjected to an initial review based on the information contained therein.
- b) Ratisbona Compliance assumes responsibility for the timely review and processing of incoming reports.
- c) Further inquiries to the whistleblower for further assessment of the facts while maintaining anonymity are possible.
- d) Based on this initial assessment, the further way of dealing with the matter is determined. Depending on the seriousness of the allegation, the group of persons affected and the area of law, the report is passed on to the responsible unit of the respective party or group of parties. External experts may be called in for further examination of the misconduct. There may be an obligation to report if there is sufficient suspicion of a criminal offense. Ratisbona Compliance ensures that all reported cases are investigated and closed with sufficient documentation.
- e) Nabaltec AG expects managers and supervisors at all hierarchical levels to take such reports seriously, to treat them in strict confidence and to resolve them promptly with the appropriate guidelines and necessary measures to eliminate the malpractice.

6) NO FOLLOW-UP OF A NOTICE

Ratisbona Compliance may conclude that a report will not be followed up, for example, if

- a) only insufficient information is available for an adequate investigation and there is also no possibility obtaining further information
- b) the report is proven to be a false report.

7) REPORTING

Reporting is carried out by the legal department of Ratisbona Compliance. Reporting is done in detail for the cases investigated by Ratisbona Compliance.

8) PROTECTION AND RIGHTS OF THE WHISTLEBLOWER

- a) The identity of all reporting parties will be kept absolutely confidential. Ratisbona Compliance will not, under any circumstances, disclose voice messages, IP addresses and/or telephone numbers, unless "8 c" is applicable.
- b) No one who makes a report must fear any negative consequences as a result. However, reporting parties (as whistleblowers) also enjoy no protection in the event of misconduct.
- c) In the following cases, whistleblower protection is not guaranteed:
 - Upon request, e.g. by law enforcement authorities, Ratisbona Compliance is obliged to provide voice messages, IP addresses and/or telephone numbers.
 - Cases where it has been determined that reports were made deliberately falsely or against better judgment and/or in bad faith;
 - or if the report itself must be classified as a criminal offense or violation of the Code of Conduct (e.g., defamation or threats).
- d) If the reporter does not agree with the result of the investigation, he/she again has the opportunity to make this known via the whistleblower system with legal expertise of Ratisbona Compliance.

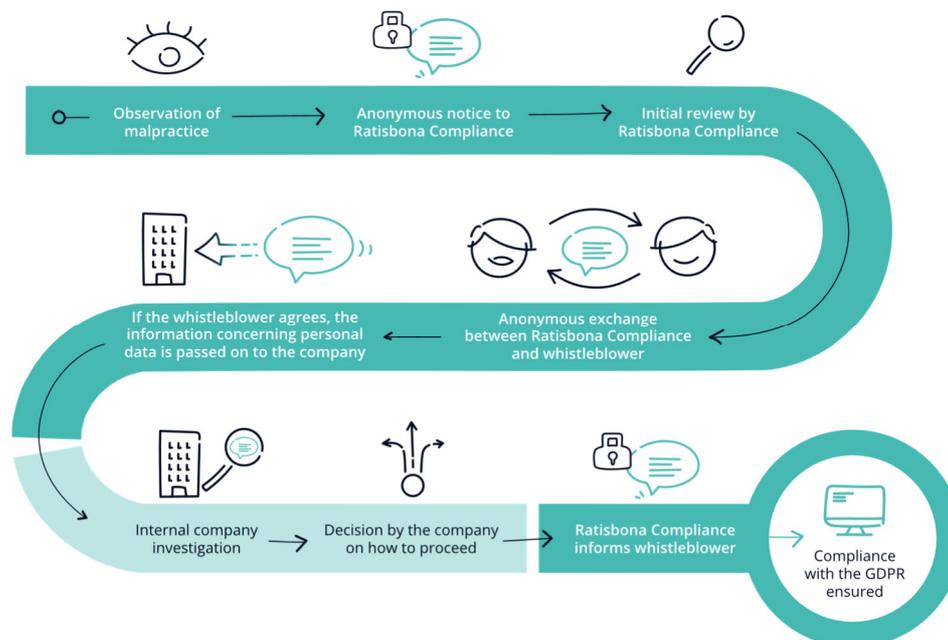
9) PROTECTION AND RIGHTS OF ACCUSED PERSONS

- a) If investigations are initiated as a result of a report, Nabaltec AG will inform the parties concerned within 30 working days at the latest. This phase may also be extended under consideration of the case-specific situation, e.g. if there is a risk that evidence will be destroyed or that the initiated investigations will otherwise be impeded.
- b) Data subjects have the right to complain about investigations directed against them. For this purpose, data subjects should contact:
 - Their superior or managing director
 - The Ratisbona Compliance (contact information can be found at the end of this policy.)

10) DATA PROTECTION

Ratisbona Compliance will treat all information as strictly confidential. The protection of data of both reporting parties and affected parties is assured within the legal framework. Information is made available on a restricted basis, both in terms of content and the group of persons involved (so-called "need-to-know basis"). This policy requires the processing and storage of personal data. This is done exclusively in accordance with data protection regulations.

11) RATISBONA COMPLIANCE PROCESSING



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