

# “SpeakUp” Guide

Version: January 2021



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Please note:

For superior readability, the simultaneous use of masculine, feminine and other forms of language has been dispensed with. In the interests of equal treatment, personal designations apply to all genders. The abbreviated form of language is for editorial reasons only, and does not imply any bias.

# “SpeakUp” Guide

Entry into effect: 1st January 2021

## 1 MISSION STATEMENT

Sustainable commerce provides the basis for positive future prospects for the environment, society and the economy, as well as each individual employee or business partner of INDUS (the group parent company).

The cornerstones of the culture of INDUS are the distribution of the key requirements and their independent implementation and management in the subsidiary companies, as well as a shared understanding of values and the minimisation of risks for a sustainable corporate development.

The “SpeakUp” reporting system creates additional trust and security on the basis of a clearly defined structure for the reporting and the escalation process which is accessible to everyone, thereby ensuring the sustainable success of the group and averting damage.

## 2 SCOPE AND PURPOSE

- 2.1 This “SpeakUp” guide describes the procedures for the reporting of confirmed or suspected cases of wrongdoing or misconduct.
- 2.2 It applies to all employees (including temporary employees), customers, suppliers and anyone with an interest in the well-being of the company.

## 3 KNOWLEDGE OR REASONABLE SUSPICION OF A GRIEVANCE

- 3.1 We wish to encourage anyone who has knowledge or reasonable suspicion of material misconduct/a grievance (infringement of the law, or unethical conduct which is contrary to our Code of Conduct) to report it.
- 3.2 We encourage everyone to report such matters through the known and established reporting channels. These are, for example,
  - Person of trust
  - Human resources
  - Works council
  - Management team
  - Company suggestion/reporting system
  - Compliance office

- 3.3 If all these reporting channels are not suitable for your report, the “SpeakUp” reporting system is available as a reporting channel. “SpeakUp” is operated by an independent third party.
- 3.4 “SpeakUp” is used to send reports directly to the Compliance Officer or INDUS Holding AG. Reports can also be made anonymously, provided that the informant indicates this when submitting the report.

## 4 DELIBERATE MISREPORTING

Deliberate misreporting is considered an infringement of the Code of Conduct and will be treated accordingly. It may result in disciplinary action and/or prosecution.

## 5 ALLOCATION OF RESPONSIBILITIES

- 5.1 Reports submitted in the person’s native language via “SpeakUp” are translated as required, and forwarded to the Compliance Officer of INDUS Holding AG (anonymously if necessary, refer to item 3.4). The legal department of INDUS Holding AG assumes responsibility for the monitoring of incoming messages insofar as this is necessary due to the absence of the Compliance Officer.
- 5.2 If the Compliance Officer of INDUS Holding AG receives a report about alleged misconduct or fraudulent behaviour, the matter will be subject to an initial review based on the information contained therein. With the “SpeakUp” system, anonymous communication with the informant is possible and can be ensured where required. Further enquiries to the informant for the further assessment of the facts are possible with the preservation of anonymity.
- 5.3 The response to the matter is then determined subsequent to this initial assessment.

According to the seriousness of the allegation, the group of persons affected and the area of law, the further assessment will be carried out directly by the Compliance Officer of INDUS Holding AG, or the report will be passed on to the responsible office of the holding company or investment group concerned (usually the management of the direct INDUS holding or the Compliance Officer of the holding group).

External experts, such as lawyers, may be called in for the further examination of the grievance. A reporting duty may arise if there is sufficient suspicion of a criminal offence.

The Compliance Officer of INDUS Holding AG will ensure that all reported cases are investigated and concluded, including their sufficient documentation.

- 5.4 Reports concerning a member of the executive board of INDUS Holding AG are also assessed by the full executive board or the supervisory board, depending on the seriousness of the matter and/or the person concerned. Reporting to the supervisory board is required in the event of a report concerning the chairman of the executive board. If the entire executive board is affected, this must also be reported to the supervisory board.
- 5.5 The company expects the managers and supervisors at all hierarchical levels to take such reports seriously, to treat them in the strictest of confidence and to resolve them promptly with the appropriate guidelines and necessary measures to eliminate the grievance.

## 6 CASES IN WHICH NO FURTHER ACTION IS TAKEN CONCERNING A REPORT

The Compliance Officer of INDUS Holding AG may come to the conclusion that a report will not be pursued further, if, for example,

- insufficient information is available for an adequate investigation and there is no possibility to obtain further information;
- the report is proven to be a false report.

## 7 REPORTING

Reports are generally submitted by the Compliance Officer of INDUS Holding AG to the executive board, which in turn submits them to the audit committee of the supervisory board, or directly by the Compliance Officer at the request of the audit committee.

The reporting takes place on a detailed basis for cases that are investigated by INDUS Holding AG itself in accordance with point 5.3. Cases that are passed on to the compliance officers of the respective holding companies and/or holding groups in terms of the decentralised INDUS organisation are only reported with regard to:

- Case categories (legal areas concerned / chapters of the Code of Conduct concerned),
- Review status (in progress / completed),
- Findings and conclusions.

## 8 PROTECTION AND RIGHTS OF THE REPORTING PERSON

8.1 The identity of all reporting persons will be kept strictly confidential. The service provider through which “SpeakUp” is operated will under no circumstances disclose any voicemail messages, IP addresses and/or telephone numbers, except where point 8.3 is applicable.

8.2 No one who files a report has to fear negative consequences as a result. Reporting persons (as informants) do not enjoy protection in the event of misconduct, however.

- 8.3 In the following cases, the protection of the reporting person is not guaranteed:
- Upon request, e.g. by law enforcement authorities, where the service provider is obliged to provide voicemail messages, IP addresses and/or telephone numbers. This information is not passed on to the company or to INDUS Holding AG, however.
  - Cases in which it has been established that reports were made intentionally wrongly or against better knowledge and/or with wrongful intentions (“bad faith”);
  - or if the report itself is to be classified as a criminal offence or a breach of the Code of Conduct (e.g. defamation or threats).
- 8.4 If the reporting person does not agree with the result of the investigation, s/he can make this known via “SpeakUp” or directly via the Compliance Officer of INDUS Holding AG. The executive board of INDUS Holding AG will be informed of this.

## 9. PROTECTION AND RIGHTS OF ACCUSED PERSONS

- 9.1 If investigations are initiated as a result of a report, the company will inform the affected persons within 30 working days at the latest. This phase may also be extended, taking into account the case-specific situation, e.g. if there is a risk that evidence will be destroyed or that the initiated investigation will otherwise be impeded.
- 9.2 Affected persons have the right to complain about investigations against them. For this purpose, the affected person should contact:
- Their superior or manager,
  - the Compliance Officer of INDUS Holding AG.

The contact information is provided at the end of this guide.

## 10 DATA PROTECTION

- 10.1 The company and its appointed employees will treat all information as strictly confidential. The protection of the data of both the reporting persons and the affected persons is assured within the legal framework. Information will be provided on a restricted basis, both in terms of content and the group of people involved (on a “need-to-know basis”). If “SpeakUp” is used, information will also become known to the staff of “SpeakUp” and to the translation agencies used by “SpeakUp”, this also takes place on the aforementioned “need-to-know basis” and all the aforementioned parties are subject to strict confidentiality.
- 10.2 The “SpeakUp” guide requires the processing and storage of personal data. This will only take place in accordance with data protection regulations.

## 11 CONTACT DETAILS

### **M. BRAUN INCORPORATED HEADQUARTERS**

14 Marin Way  
Stratham, NH 03885  
USA  
Phone: +1 (603) 773 9333  
Internet: [www.mbraun.com](http://www.mbraun.com)

### **Compliance Officer M. BRAUN GROUP**

E-Mail: [compliance@mbraun.de](mailto:compliance@mbraun.de)

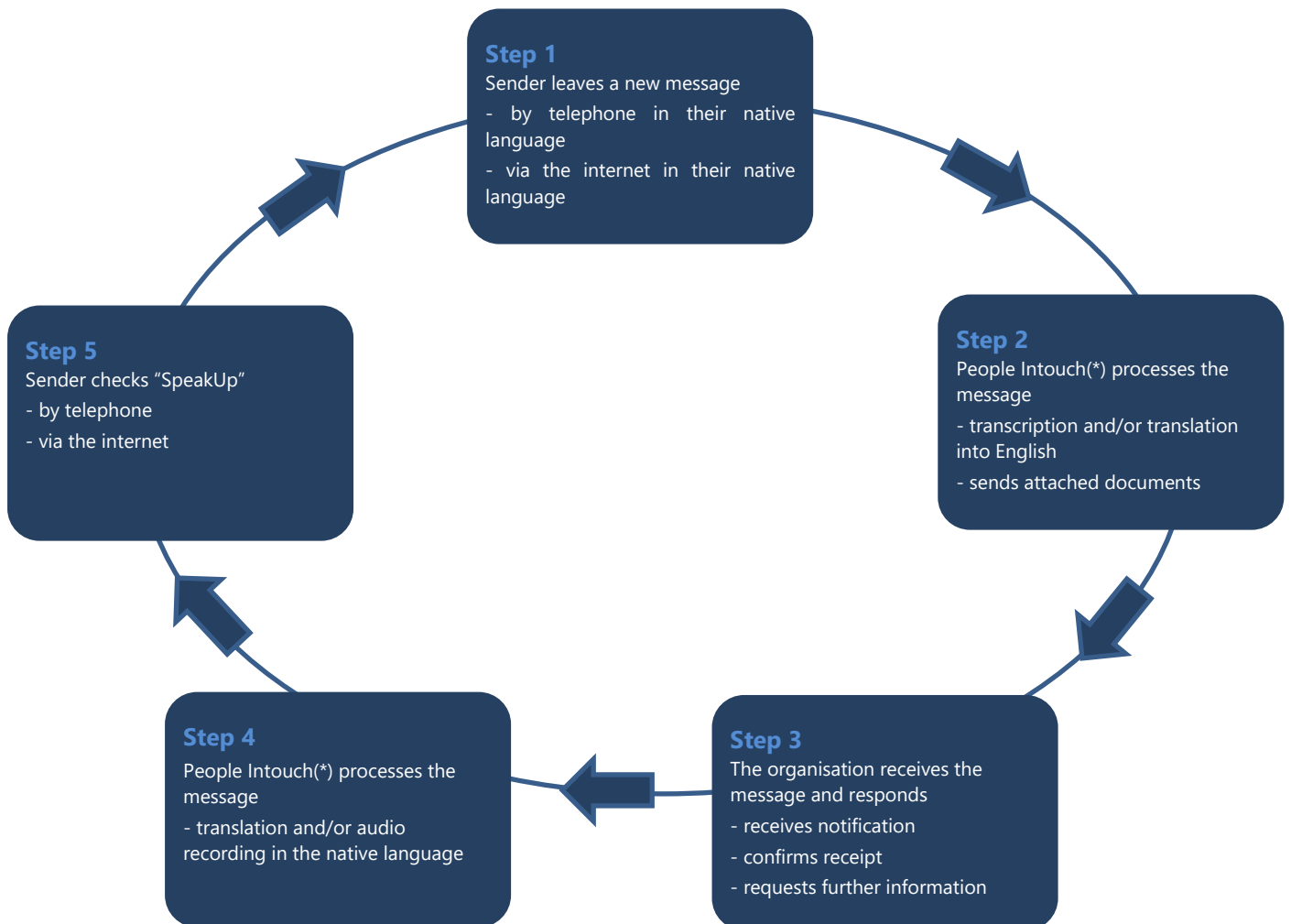
### **„SpeakUp“**

1-866-2506706  
<https://www.speakupfeedback.eu/web/braun/us>  
Access code: 75193

### **Compliance Officer INDUS Holding AG**

E-Mail: [compliance@indus.de](mailto:compliance@indus.de)

12 FIGURE SHOWING REFERENCE PROCESS



(\*) People Intouch is the service provider commissioned by the company