



**Rules of procedure for the complaints procedure under the Supply Chain Due Diligence Act ("LkSG") and reports under the Whistleblower Protection Act ("HinSchG")**

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**Preamble**

The implementation of an appropriate and effective complaints and reporting procedure for potential compliance violations is an integral part of our due diligence processes. For this reason, ARRK Engineering GmbH ("ARRK") has set up an online reporting system to give our employees and external persons the opportunity to submit information or complaints in connection with non-compliance with laws at ARRK or in the supply chain.

We appreciate the commitment of those who contribute to maintaining our standards and would like to expressly encourage whistleblowers or complainants (hereinafter referred to as "whistleblowers") to inform us of suspected human rights and environmental risks or other compliance violations.

The use of the online reporting system and the handling of incoming reports are subject to a clearly defined process, which is set out in detail in the following rules of procedure.

In this context, our Code of Procedure pursues the central objective of ensuring barrier-free access to the online reporting procedure, while at the same time ensuring the comprehensive protection of whistleblowers. In doing so, we fulfill our obligations under the Supply Chain Due Diligence Act ("LkSG") and the Whistleblower Protection Act ("HinSchG").

All reports and complaints are treated with the utmost confidentiality and the identity of the whistleblower is fully protected.

\*The use of masculine language forms is merely for the sake of readability and does not imply any gender-specific preference. Corresponding terms apply to all genders in the sense of equal treatment. The abbreviated form of language is for editorial reasons only and does not imply any judgment.

## **1. To which companies do these rules of procedure apply?**

These Rules of Procedure apply to the following companies:

- ARRK Engineering GmbH
- ARRK Research & Development SRL
- ARRK Engineering (Shanghai) Co. Ltd.

## **2. Who can submit reports?**

Information or complaints can be submitted by both internal and external persons or organizations.

These include (but are not limited to):

- Employees of customers, suppliers and business partners
- Employees of ARRK Engineering GmbH and its subsidiaries
- Relatives of employees
- Non-governmental organizations and other organizations that receive information about risks or damage and/or support those affected.

## **3. What concerns can be reported?**

It is possible to report any relevant information or complaints regarding possible compliance violations or regarding a potential risk or violation in the area of human rights or environmental rights that lie within ARRK's area of responsibility.

Possible compliance violations or risks in this context include, but are not limited to

- Unlawful acts and omissions that are punishable by a penalty or fine (criminal offenses or administrative offenses);
- Human rights and environmental risks and violations of human rights or environmental obligations;
- Violations of internal guidelines that are intended to prevent or impede the commission of criminal offenses or administrative offenses or violations of human rights or environmental obligations.

The existence of a violation or relevant risk does not have to be proven beyond doubt. A report is already permissible if the whistleblower considers a compliance violation or a violation in the area of human rights or environmental rights to be probable or sees risks and dangers in this regard. The reporting of suspicions is also permissible, provided these are presented transparently and relate to specific facts and incidents. Deliberately untrue statements, on the other hand, are not permitted.

## **4. How to submit a notification**

Information or complaints regarding possible compliance violations or violations or risks in the area of human rights or environmental obligations can be reported via our online reporting system (hereinafter referred to as "reporting"), which can be accessed via the following link:

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[https://whistleblowersoftware.com/secure/ARRK\\_Engineering\\_Compliance\\_Verstoß\\_melden](https://whistleblowersoftware.com/secure/ARRK_Engineering_Compliance_Versto%C3%9F_melden)

It is possible to report suspected cases anonymously. It is not necessary to provide personal data (e.g. contact details). For further detailed instructions and assistance on submitting a report via our online reporting system, we recommend our reporting guidelines, available at the following link:

[https://whistleblowersoftware.com/secure/ARRK\\_Engineering\\_Compliance\\_Versto%C3%9F\\_melden/](https://whistleblowersoftware.com/secure/ARRK_Engineering_Compliance_Versto%C3%9F_melden/)

This guide provides comprehensive information on how to report tips or complaints and what information is required to ensure effective investigation and processing. We encourage all whistleblowers who wish to submit a report to inform themselves in advance about the detailed procedure for submitting reports before using our online reporting system.

## **5. How are reports processed?**

The Compliance Officer is responsible for processing all reports that fall within the scope of these Rules of Procedure. In this respect, the Compliance Officer acts impartially, independently and without instructions. He is supported by other departments in the company that he involves. As part of the reporting process, the whistleblower is informed of the internal contact persons from the Human Resources, Finance and Legal departments. The whistleblower has the option of actively removing individual persons from the reporting process if, for example, the whistleblower believes there is a conflict of interest with the "report" and/or the "contact person".

All persons involved in the processing are obliged to maintain confidentiality.

The receipt of a report is documented within the company and the whistleblower receives a confirmation of receipt promptly, but at the latest within a period of seven (7) days.

Once the report has been received, it is checked whether the tip-off or complaint relates to possible compliance violations or to violations or risks of human rights or environmental obligations. If further information is required for an appropriate assessment, the whistleblower may be asked to provide additional information. If there is no compliance relevance, the procedure ends and the whistleblower is informed accordingly.

If there is an initial suspicion of a compliance violation or a human rights or environmental risk, a further investigation of the reported facts will be initiated. In this context, ARRK may, at its own discretion, involve other internal departments in the investigation. ARRK reserves the right to integrate other (also external) contacts, such as authorities, into the reporting procedure if this is necessary for the investigation. Where possible and necessary in individual cases, additional clarification measures will be taken in cooperation with the whistleblower in order to gain a deeper understanding of the facts of the case.

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If the facts are confirmed in the course of the proceedings, appropriate measures are initiated to remedy the identified misconduct and/or, if necessary, to prevent corresponding risks. If, after the facts have been clarified, it is established with sufficient certainty that there are no human rights or environmental risks or violations or other compliance violations, the proceedings are discontinued.

As a rule, the clarification of the facts should be completed within 3 months of confirmation of receipt of the notification.

Once the investigation has been completed, the whistleblower must be informed of the outcome of the procedure within a reasonable period of time via the online reporting system, provided that internal investigations or the rights of the persons who are the subject of a report or who are named in the report are not affected.

## **6. Procedural principles**

ARRK employees involved in the processing of a report must observe the following principles of conduct:

- All information is processed in accordance with the principle of confidentiality. In particular, the identity of the whistleblower is protected and only used internally to the extent necessary.
- ARRK protects the whistleblower from disadvantages and reprisals resulting from a report within the scope of the available possibilities could occur. In the event of indications of reprisals against whistleblowers, the Compliance Officer must be contacted immediately.
- Employees involved in the processing of information will avoid or report actual or potential conflicts of interest.
- All measures during the proceedings will be carried out in accordance with the applicable law and in an objective and appropriate manner and in compliance with the principle of proportionality.

## **7. Effectiveness test**

The effectiveness of the complaints procedure is reviewed once a year and on an ad hoc basis.

## **8. Data protection**

The processing of personal data as part of the online registration procedure is carried out in compliance with the applicable data protection regulations. Only the personal data required for the purpose of carrying out the procedure will be processed.

The legal basis for the processing of personal data is Art. 6 para. 1 lit. c GDPR. Compliance with statutory retention and deletion periods is ensured. The provision of your personal data is voluntary, as is the use of the whistleblower system. If you do not want ARRK to collect, process and use your personal data as described, you can submit your report anonymously. In this context, please also note our data protection information, available at the following link:

<https://engineering.arrk.com/de/datenschutz>

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## **9. Contact us**

If you have any questions about our online reporting system or the associated rules of procedure, please contact us by post:

ARRK Engineering GmbH  
Frankfurter Ring 160  
80807 Munich or by

e-mail to:

[patrick.schianchi@arrk-engineering.com](mailto:patrick.schianchi@arrk-engineering.com)