

Integrity line policy

Stuart Whistleblowing system

Review/Change History

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1. Introduction

The actions of every employee must be in accordance with applicable law and our corporate values. Unlawful and unethical behaviour can cause significant damage to Stuart and result in consequences under criminal, civil and labour law for affected employees. Stuart therefore consistently follows up on indications of possible violations of laws or internal regulations (in particular the Code of Conduct).

This policy governs the handling of reports of potential violations of applicable laws and internal regulations, in particular the Code of Conduct. In this respect, it regulates the existing obligations of managers and employees of Stuart to cooperate, the protection of whistleblowers and the protection of affected persons. The case management described in this policy serves to:

- efficiently manage and reduce risks from individual cases,
- identify responsibility for potential violations,
- protect whistleblowers,
- safeguard constitutional rights, in particular data protection rights, of data subjects,
- fend off unjustified claims, and
- avoid or mitigate potential sanctions against the company through appropriate documentation, reporting and clarification with the relevant authorities.

As part of the case management at Stuart, the **local Reporting Officer Delegate** of Stuart processes all reports of potential compliance violations, regardless of the communication channel used by the whistleblower (e.g., Stuart Integrity Line, anonymous letters, direct conversations, etc.). This ensures that reports are followed up so that any alleged violation can be responded to in a timely and appropriate manner. The **Mutares Compliance Office** is the central, Group-wide reporting office, which can be involved in case processing as required and can also investigate itself at its own discretion.

In addition to the possibility of raising reports of potential compliance violations internally via the known communication channels, employees

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have also the option of submitting according reports to the responsible external or official bodies (suitable external/official reporting bodies can be found, for example, at the following link: <https://www.eqs.com/external-reporting-channels/>).

2. Scope

A report may be filed by: (i) all persons performing their duties within Stuart and (ii) certain stakeholders of Stuart as defined below.

a. Within Stuart

The persons who may file a report include:

- Corporate body;
- Persons under a direct permanent or temporary work contract;
- Interns, trainees and temporary workers.

This policy will be communicated to them in order to inform them of the process for issuing and handling reports as well as their rights in this area.

b. Stuart Stakeholders

Stuart stakeholders may also file a report, provided that it relates to facts related to the relationship they have or have had with Stuart.

The reporting line is open to :

- former employees;
- shareholders;
- candidates for employment with Stuart;
- co-contractors (including suppliers, service providers, customers, etc.) their employees and management functions, executive and/or supervision bodies; and
- subcontractors of its co-contractors, their employees and management functions, executive and/or supervision bodies.

These stakeholders listed above will be informed of the rules contained in this policy via Stuart's website.

3. Definitions

Affected Person	is a natural person affected by a report of a compliance violation.
Case management	is the handling and follow-up of reports relating to possible compliance violations by the local internal reporting office.
Central case	is a serious compliance violation that may have a significant impact on Stuart. The local internal reporting office - if necessary in coordination with the Mutares Compliance Office - categorises a compliance violation as serious or not serious and takes into account, among other things, the extent of potential financial or reputational damage to Stuart or Mutares as well as the rank level of the affected persons.
Compliance violation	is a behaviour by Stuart employees or bodies that violates laws, internal regulations or (employment) contractual obligations.
Internal investigation	is the internal clarification of a possible compliance violation by the local internal reporting office or the Mutares Compliance Office.
Local internal reporting office	is the function responsible at Stuart for operating the internal reporting office at Stuart in accordance with the local Whistleblower Protection Act.
Local Reporting Office Delegate	is the independent person (internal or external) appointed by Stuart who is entrusted with the processing of the factually substantiated reports and who belongs to the local internal reporting office at Stuart. At Stuart, this role is carried out by the Head of Compliance and, if unavailable, by the General Counsel.

Mutares Compliance Office	is the central function responsible for Mutares SE & Co. KGaA as well as its portfolio companies, which acts alone or together with the individual, local Reporting Office Delegates as a central, group-wide reporting office.
Need-to-know principle	is the principle according to which the circle of persons or bodies informed about the conduct or outcome of an Internal Investigation is limited to the absolutely necessary minimum. The aim of applying the need-to-know principle is, in particular, to protect the individuals involved in an Internal Investigation.
Other case	is another compliance violation that has not been categorised as a central case. Another case can be transferred by the local Reporting Office Delegate to another department or local organisational unit for follow-up. The local Reporting Office Delegate remains fundamentally responsible in these cases as well and coordinates any investigative actions by other departments and local organisational units.
Whistleblower	is a person who reports a violation of law or internal regulation and in doing so (a) makes reports in good faith and (b) uses one of the dedicated reporting channels.

4. Procedural principles

The following procedural principles and policies apply to case management and the conduct of any Internal Investigation.

4.1 Presumption of innocence, objectivity, independence and impartiality

Internal Investigations are conducted neutrally, objectively, independently, and impartially. Not only whistleblowers but also the affected persons must be protected. In this respect, an Internal Investigation also looks into circumstances that could lead to the exoneration of the affected persons.

4.2 Adequacy

Investigative measures must be appropriate, especially in relation to the (alleged) compliance violation. This means that they must be suitable and necessary and must not be excessive.

4.3 Lawfulness and data protection

Internal Investigations are carried out in compliance with applicable laws, in particular the applicable data protection requirements. The local Reporting Office Delegate shall consult investigative measures with the Data Privacy Officer and, if necessary, the Mutares Compliance Office at an early stage before the start of an Internal Investigation, unless there are compelling reasons for not involving the Data Privacy Officer, such as an imminent threat to the success of the investigation.

4.4 Information of data subjects and right to be heard

Data subjects shall be informed about the conduct of the Internal Investigation as early as possible without jeopardising the objective of the Internal Investigation, in compliance with the applicable and valid provisions of data protection law. Unless later information is legally permissible by way of exception, the information shall be provided at the latest within one month of the collection of the personal data concerned. The persons concerned shall be given the opportunity to comment on the allegations. Exculpatory facts will be considered in the assessment of the facts.

4.5 Information of whistleblowers

If a possible compliance violation is reported by a whistleblower, the local internal reporting office will inform the whistleblower no later than seven days after receipt of the report that the report has been received and is being processed. The local internal reporting office shall inform the whistleblower of the status of the Internal Investigation no later than three months after receipt of the report. The duty to inform does not apply if there is no possibility of contacting the whistleblower.

4.6 Information to third parties / Confidentiality

All reports are treated confidentially. Whistleblowers are protected and their identity is kept secret - as far as legally possible. Within the internal reporting office, only those persons have access to the identity of the whistleblower for whom this knowledge is absolutely necessary in order to be able to follow-up the report. Identities are only disclosed beyond the internal reporting office with the consent of the whistleblower and insofar as the disclosure is necessary for follow-up measures. Persons not involved in the Internal Investigation will only be informed about the Internal Investigation in strict compliance with the need-to-know principle.

4.7 Right to assistance

Affected persons may be accompanied and advised by a person of trust (e.g. lawyers) during the performance of investigative measures (e.g. during

an interview). The affected person must be made aware of this possibility before an interview is conducted.

4.8 Principle of legality

The local internal reporting office is obliged to follow-up sufficiently concrete indications of a compliance violation – with the exception of minor violations or obviously futile investigations.

4.9 Protection of whistleblowers and protection against retaliation

Any kind of retaliation against whistleblowers is not permitted. This includes threats, dismissals, discrimination or comparable measures. Any attempt to intimidate a whistleblower who has made a report of a possible compliance violation in good faith or to put a whistleblower at a disadvantage because of the report will be investigated as a possible compliance violation.

However, false statements or untrue accusations will also not be tolerated. Whistleblowing made in bad faith is therefore not protected in the same way. Any report should be substantiated and based on good faith so that a report is justified.

4.10 Duty to cooperate

All departments, employees and members of corporate bodies of Stuart are obliged to cooperate in the conduct of Internal Investigations. They must give the local internal reporting office as well as the Mutares Compliance Office access to relevant information – to the extent legally possible – and answer questions truthfully and completely.

5. Case management procedures

5.1 Receiving reports

Reports of compliance violations are being received by the local internal reporting office. They can be given in the conventional way (e.g. in person, by telephone or by e-mail), but they can also be directed to the local internal reporting office via the whistleblowing portal “Integrity Line” provided by Stuart, using this link : <https://stuart.integrityline.com/>.

The Integrity Line enables the local Reporting Office Delegate to be informed anonymously about possible compliance violations. Upon request of the whistleblower, a personal meeting will be facilitated within a reasonable timeframe.

5.2 Validation and categorization of reports

The local internal reporting office first examines reports for their plausibility and evaluates the viability of each report. Based on the validation, the local internal reporting office decides whether to initiate an Internal Investigation and whether to conduct the investigation itself (Central Case) or to hand it over to the Reporting Office Delegate of another organisational unit for processing (Other Case), who will follow up the report according to the same standards regulated in this guideline. If it becomes apparent during the processing of an “Other Case” that it might be a “Central Case” (e.g. if new facts emerge on the basis of discussions or further investigation), the investigating organisational unit shall immediately inform the local internal reporting office. As the central, Group-wide reporting office, the Mutares Compliance Office can be involved in the case processing as required and can also investigate itself at any time at its own discretion.

5.3 Investigation of cases

5.3.1 Planning and mandate/assignment

Prior to the start of an Internal Investigation, the local internal reporting office defines the objective of the investigation and prepares an investigation plan describing the expected investigation measures and timeline, as well as indicating any necessary involvement of external experts (e.g. lawyers). The mandate and assignment of the investigation team for the Internal Investigation shall be recorded in writing, specifying the violations to be investigated, the questions to be answered, and the objectives of the investigation to be pursued. The local internal reporting office coordinates the investigation plan and the mandate/assignment with the local management and informs the local management of any changes (e.g., if additional investigative measures become necessary).

5.3.2 Clarification of facts

Possible investigative measures include, in particular, conducting inquiries and interviews with the whistleblower, the affected persons and/or other persons involved in the case. In addition, the inspection and analysis of documents and payment data, or e-mail reviews - with strict application of the relevant data protection regulations - may be necessary. In particularly urgent cases, forensic investigations in which evidence is collected and analysed by means of forensic data collection and review (e.g., from laptops, cell phones and other data carriers, etc.) may also be considered. The decision as to which measures are taken in a specific individual case is the responsibility of the local internal reporting office or the Mutares Compliance Office as the central, Group-wide reporting office.

5.3.3 Evaluation of the investigation result and interim measures

The local internal reporting office or the local Reporting Office Delegate regularly evaluate the results of the investigation and, based on this evaluation, take appropriate interim measures (suspension/exemption of the employee affected, blocking access to data, etc.), if necessary in coordination with the responsible organisational units (e.g. Human Resources) or the Mutares Compliance Office as the central, Group-wide reporting office.

5.3.4 Contacts with authorities

While Internal Investigations are being conducted, the local internal reporting office decides together with the local management whether a compliance violation should be reported to the public prosecutor's office or other authorities, if applicable. If there is a possibility of tax implications, the Tax department must be involved in the decision.

The local internal reporting office is responsible for any contacts with law enforcement agencies and other investigating authorities. Investigations with a tax law background are accompanied jointly with the Tax department. Investigations by the police, public prosecutors, antitrust authorities or other investigating authorities are accompanied in coordination with the local management and the Mutares Compliance Office.

5.3.5 Preparation of an investigation report and completion of the Internal Investigation

At the conclusion of an Internal Investigation, the local internal reporting office prepares a final report. The final report shall contain a description of the report, the investigative measures that were carried out and a summary of the findings that were disclosed by the investigation. The final report must indicate whether the Internal Investigation has identified one or more compliance violations. Finally, it should contain recommendations on possible consequences, sanctions and other mitigation measures that may be required.

On the basis of the final report, the local management decides together with the local internal reporting office on any necessary measures.

6. Documentation and storage of data

Sensitive and in most cases personal data is recorded and processed as part of the case management. The local internal reporting office ensures

that personal data processed in connection with Internal Investigations is processed in compliance with applicable data protection law, in particular only for as long as and to the extent necessary to conduct the Internal Investigation and any mitigation measures (e.g., disciplinary sanctions, assertion of legal claims, etc.). Personal data not or no longer required for these purposes will be deleted or anonymised one year after the last action on the case.

7. Reporting

The local internal reporting office reports to the local management of Stuart at least once a year on all reports received, the status of the current investigation and any follow-up measures decided (without naming the exact identities involved).

At the level of Mutares SE & Co. KGaA, the Head of Compliance reports to the Board of Management on a quarterly basis about all information received, the status of the current investigation and any follow-up measures decided (without naming the exact identities involved).

8. Questions regarding this policy

Questions regarding this policy may be directed to the local internal reporting office by email : ethics@stuart.com.