

Whistleblower Protection Policy

Whistleblower Protection Policy Contents

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Whistleblower Protection Policy
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1. PREAMBLE

- (1) At TIMOCOM, we value the highest standards of ethics, transparency and integrity. It is vital that all employees are able to report any concerns or violations of legal regulations in a safe and confidential manner.
- (2) Communication based on trust is very important to TIMOCOM. We also want problematic issues to be addressed openly. We encourage all employees to seek an open and constructive dialogue to resolve any concerns they may have.
- (3) The aim of this policy is to create a safe environment in which information about abuse can be reported without fear of retaliation. It describes the reporting channels available and defines the procedure for dealing with information about breaches of the rules. This ensures that potential risks are identified at an early stage and appropriate action can be taken.
- (4) We encourage all employees to use this policy to report any breaches of the rules. Every report will be considered carefully and confidentially, and we will ensure that whistleblowers who raise concerns in good faith and act in the belief that their report is true will not be penalised.
- (5) It is also against the rules to deliberately misuse our reporting channels to make false claims.
- (6) Individuals who are the subject of a report are presumed innocent until the alleged offence has been proven. A fact-finding investigation will be launched if there is concrete evidence of a relevant regulatory breach.

2. PERSONAL SCOPE OF APPLICATION

- (1) This policy applies to all workers of TIMOCOM GmbH. "Workers" within the meaning of this policy are all persons who work or provide services for TIMOCOM GmbH on the basis of an employment contract or a fee agreement in the sense of a self-employed or similar activity, as well as members of the management, former workers and applicants.

3. LEGAL PROVISIONS

- (1) Whistleblowers and those affected by whistleblowing are legally protected by the EU Whistleblowing Directive and the German Whistleblower Protection Act (HinSchG). These regulations govern confidentiality and specify how information is to be handled.
- (2) With the introduction of the internal reporting channel and this policy, we are implementing the requirements of the HinSchG at TIMOCOM.
- (3) The statutory protection applies to whistleblowers if (i) the whistleblower had reasonable grounds to believe at the time of the report or disclosure that the information reported or disclosed by the whistleblower was true, and (ii) the information relates to, or the whistleblower had reasonable grounds to believe at the time of the report or disclosure that it relates to, breaches of rules that fall within the scope of the Whistleblower Protection Act.
- (4) Retaliation and any form of reprisal against whistleblowers is strictly prohibited. Measures taken against workers must not be linked to their whistleblowing.

4. BREACH OF RULES

- (1) A "regulatory offence" is an intentional or negligent violation of a legal provision that is punishable by a criminal penalty or a fine, provided that the violated provision is intended to protect life, body or health, or to protect the rights of workers or their representative bodies.
- (2) We consider the following (which is not an exhaustive list) to be breaches of the rules:
 - General white-collar crime (e.g. fraud, theft, bribery)
 - Violations of federal and state laws as well as directly applicable legal acts of the European Union and the European Atomic Energy Community in the areas defined in § 2 HinSchG.

5. RESPONSIBILITIES, CONTACT PERSONS AND INTERNAL REPORTING CHANNEL

- (1) In principle, anyone in the immediate work environment can act as a contact person. However, superiors and general management have a particular responsibility to foster a culture of communication that builds trust among all employees and enables critical issues to be addressed openly. In addition, all colleagues in the immediate work environment are available as contacts.
- (2) The central responsibility for receiving reports and answering worker's questions in this regard lies with the "Internal Reporting Channel":

Polona Solina, Legal Affairs & Debt Collection Department, Team Leader Debt Collection

and

Sarah Kaloudis-Yildirim, Legal Affairs & Debt Collection Department, Team Leader Debt Collection

- (3) We have therefore established an internal whistleblower system for reporting breaches of regulations, which allows any worker to submit information with their name or anonymously. The following e-mail address has been created for this purpose:

whistleblowing@timocom.com

- (4) Confidential communication with the internal reporting channel is also possible by telephone. Absolute anonymity is guaranteed:

+4921188266824 (Polona Solina)

+4921188266831 (Sarah Kaloudis-Yildirim)

Verbal reporting of information is also possible after prior agreement with the internal reporting channel.

- (5) For the purpose of anonymous reporting, the person providing the information may either use an anonymised e-mail address that does not allow the identity of the person to be deduced, or send the information by letter mail:

*TIMOCOM GmbH
Hinweisgeberschutz
Timocom Platz 1
40699 Erkrath*

Letters sent to the above address and marked "Whistleblower Protection" will be forwarded unopened by the TIMOCOM office responsible for receiving letters to the internal reporting channel.

- (6) It should be noted that any report of a breach of the rules must include information on how to contact the whistleblower, be it real contact details or anonymous, so that the internal reporting office can contact the whistleblower, otherwise the purpose of this policy cannot be fulfilled and such reports cannot be followed up.
- (7) All workers have the opportunity to report specific indications of breaches of regulations via the reporting channels outlined here.
- (8) Each whistleblower will receive an acknowledgement of receipt within 7 days and a final report on the follow-up to their report within 3 months.
- (9) The internal reporting channel reviews all incoming reports for plausibility, content and legal relevance. As the procedure progresses, the person providing the information will be asked questions if necessary in order to best clarify the facts of the case together.
- (10) Where there is sufficient evidence of a material breach of the rules, the facts will be investigated, and appropriate action will be taken.

6. EXTERNAL REPORTING CHANNELS

- (1) The Whistleblower Protection Act also gives whistleblowers the right to choose between submitting a report to the company's internal reporting channel or to an external federal or state reporting channel.
- (2) However, the Whistleblower Protection Act stipulates that whistleblowers should prioritise reporting to an internal reporting channel in cases where effective internal action can be taken against the violation and they do not fear reprisals. We at TIMOCOM are expressly committed to protecting all whistleblowers against reprisals and encourage them to report relevant information to the internal reporting channel first.
- (3) At present, there are external federal reporting channels at:
 - a. the Federal Office of Justice (Bundesamt für Justiz)
 - b. the Federal Cartel Office (Bundeskartellamt) and
 - c. the Federal Financial Supervisory Authority (BaFin).

Further information on the responsibilities and contact details of the external reporting channels can be found on the website of the Federal Office of Justice.

7. CONFIDENTIALITY

- (1) The internal reporting channel ensures compliance with the confidentiality requirement in accordance with § 8 HinSchG. All references and information will be treated in the strictest confidence.
- (2) The identity of the whistleblower, the subject of the report and any other person named in the report will be known only to those who process the reports in the internal reporting

channel or those responsible for taking follow-up action and those who assist them in fulfilling these responsibilities.