



Q&A Whistleblower Protection Act & LkSG¹ Rules of Procedure for Processing Complaints

Status: 20 December 2023

1. What is the purpose of the complaint procedure?

The complaint procedure enables employees of H&K, as well as third parties to submit complaints or hints to Heckler & Koch, drawing attention to any violations of the law, violations of internal guidelines or violations of human or environmental rights at Heckler & Koch or in its supply chain.

2. What is the purpose of these rules of procedure?

These Rules of Procedure provide information on the different possibilities to file a complaint with Heckler & Koch in an understandable and transparent manner. Hereinafter the whistleblower finds information about the accessibility, the responsibilities, and the general procedure for complaints.

3. What are complaints?

Complaints are information about potential violations of our internal policies, laws and regulations. This also includes the violation of human rights and environmental obligations and risks on human rights and environmental risks that have arisen or could arise in the Heckler & Koch Group's own business area or one of our suppliers.

4. Which (potential) violations or risks should / can be reported?

Reports should be made regarding potential breaches of laws, regulations, and internal guidelines. Individuals are encouraged to highlight human rights or environmental risks and any violations of human rights or environmental obligations arising from Heckler & Koch's business activities, both within its operational scope and throughout its supply chain.

Human Rights Risks:

- Prohibition of child labour
- Prohibition of forced labour and all forms of slavery
- Prohibition of disregard of occupational safety
- Prohibition of disregard for freedom of association, including the right to strike and engage in collective bargaining
- Prohibition of discrimination in employment
- Prohibition of withholding wages

¹ German Supply Chain Due Diligence Act



- Prohibition of soil, air and water contamination or excessive water usage, as well as harmful noise emissions
- Prohibition of unlawful eviction and unlawful dispossession of land, forests, and waters
- Prohibition of the hiring or utilization of security personnel who, due to lack of training or in the absence of control, disregard the prohibition of torture, harm or injure life or limb, or interfere with the freedom of association and collective bargaining
- Prohibition of actions or omissions beyond the points mentioned above, which are immediately capable of seriously affecting a protected legal position, and whose unlawfulness is evident under reasonable consideration of all relevant circumstances

Environmental Risks:

- Prohibition of the production of mercury-added products, the use of mercury in manufacturing processes, and the improper handling of mercury-waste in accordance with the Minamata-Convention
- Prohibition of the production and use of certain chemicals that release persistent organic pollutants and the prohibition of environmentally unsound handling, collection, storage, and disposal of waste containing such chemicals in accordance with the Stockholm Convention
- Prohibition of the export and import of hazardous waste in accordance with the Basel Convention

5. Who can submit complaints or information?

Everybody can file a complaint through our whistleblower reporting tool. That includes Heckler & Koch employees, as well as external persons, e.g., employees of customers or suppliers or other third parties.

6. Where can the report be submitted?

You can contact Heckler & Koch through the following reporting channels:

- Online through the electronic whistleblower system Otris (“Talk to me”) under the following URL:
www.sicher-melden.de/heckler-koch.
The electronic reporting system can also be found through our website www.heckler-koch.com/en, as well as for our employees also on our intranet.
- By mail:
Heckler & Koch GmbH
Heckler & Koch Straße 1
78727 Oberndorf a.N.
Germany
- By phone:
+49 7432 79 2222 (Monday to Friday 09:00 a.m. to 04:00 p.m.)
- Via E-Mail:
compliance-hotline@heckler-koch-de.com
- In person:
By appointment only



In case of contact in person we can assure the confidentiality of the matter, but not the anonymity of the whistleblower.

The reporting channels ensure confidential handling of the whistleblower's identity and their reports. If you want to hand in a complaint anonymously, we recommend the usage of our electronic reporting system. The electronic reporting system allows to set up a mailbox, through which the whistleblower can anonymously communicate with Heckler & Koch. Should you decide to contact us via telephone, we recommend you call with a blocked caller ID.

7. What information should my report include?

For a better categorization and traceability of any grievances, it is helpful, yet not mandatory, to inform us about the "four W's":

Who? – Who is or are the concerned parties?

Where? – Where did the reported incident occur?

What? – What exactly happened?

When? – When and how often did the reported incident occur?

Don't let the feeling of not having sufficient information or not being able to provide evidence (yet), discourage you from making a report about potential risks or violations. The compliance department takes every report seriously and, if necessary, investigates the case to determine the circumstances.

It is sufficient to report a possible misconduct to the best of one's knowledge. Only intentionally false reports are not protected and may lead to legal consequences in terms of employment, civil matters, and criminal charges on a case-by-case basis.

8. Who will process my complaint?

Any filed complaints will be processed by specially trained professionals. All professionals responsible for processing complaints meet the following requirements.

They are

- impartial,
- independent,
- not subjected to directives,
- obliged to maintain confidentiality,
- specially trained and
- equipped with sufficient resources to adequately handle the complaint.

9. Do I receive feedback?

Yes. Within seven days of submitting the report, the whistleblower will receive a confirmation of receipt. During the procedure the whistleblower will also receive further information about the status of the investigation. The whistleblower will also be given the opportunity to jointly discuss the status of the procedure if desired and if a means of contact is available. The duration of the procedure depends heavily on the circumstances of the case and can range from a few days and weeks to a few



months. A feedback can be expected three months after submitting the report at the latest. Another feedback will be given after the conclusion of the case.

A joint discussion or feedback can only be granted if there is a means of contact available. Therefore, we recommend using our digital reporting platform (“Talk to me”) to submit your complaint/report, if you wish to get feedback on your anonymous complaint/report, as it offers an anonymous mailbox for communication purposes.

10. How does the complaint / report procedure work?

1. The report is received.
2. The report gets assigned to a processor.
3. Confirmation regarding the receipt of the report within seven days.
4. The report is being assessed for coherence.
5. Examination of the circumstances with the whistleblower (if there is a means of contact available).
6. Closure of the process or – if necessary – initiation of further steps to investigate the circumstances.
7. The initiation of necessary preventive and remedial measures.
8. Feedback to the complainant (usually within three months).
9. The compliance department subsequently oversees the adherence to relevant regulations as well as the implementation of the measures taken. For further information contact the compliance department.

11. Is there a reporting obligation for employees?

A general obligation to report wrongdoings or submit complaints for witnessed misbehaviour does not exist. However, the employee must honour his contractual obligation to avert damage to his employer within reason.

12. Is it possible to file a complaint anonymously?

Yes! It is possible to file a complaint anonymously as well as non-anonymously. If a complainant discloses their identity, it will be treated confidentially. The identity of the complainant will not be imparted, unless it is mandatory by law (e.g., regarding official investigations).

13. How is the whistleblower protected?

The protection of the complainant/whistleblower from retaliation or discrimination is one of the most important parts of our complaint procedure. Therefore Heckler & Koch commits to protecting whistleblowers who report actual or suspected misconduct in good faith, from any repercussions. Whistleblowers are assured the utmost confidentiality within the boundaries of the law.

The following measures are taken particularly to protect the whistleblower:

- Reports can be submitted anonymously via our electronic reporting platform.
- All reports will only be processed by a group of employees who are especially trained to deal with these cases.



- During as well as after the procedure all the information, e.g., personal data, or any information regarding the whistleblower will be treated as confidential.
- The documentation of the procedure will be stored for the statutory time. During the retention period it will be treated as confidential and after that it will be deleted.