

Rules of procedure for the whistleblower procedure at All4Labels

All4Labels attaches great importance to compliance with all applicable laws and regulations as well as internal guidelines and ethical standards. This is also reflected in our Code of Conduct.

We have a zero-tolerance policy for compliance violations, particularly in areas such as human rights, corruption and bribery, misuse of company property, anti-competitive practices, information security and data protection. We encourage all our employees, customers, business partners and others engaged with All4Labels to report any suspected or actual violation of certain laws and regulations or internal compliance guidelines.

You can use our whistleblower system to report possible violations of legal or internal company regulations. The scope of (actual or suspected) criminal or unethical behavior or misconduct to be reported includes, but is not limited to

- Violations of anti-competitive behavior
- Violations of anti-corruption and anti-bribery laws and regulations (including the All4Labels Anti-Corruption Policy and Conflicts of Interest)
- Fraud, including falsification of documents, preparation of false or misleading books or records (including tax returns), violation of laws and regulations relating to accounting, reporting or auditing
- Violations of occupational health and safety regulations
- Violations of data protection regulations or IT security guidelines
- Violations of environmental laws and regulations
- Discrimination, harassment, bullying

The aim of the reporting procedure is to prevent violations of laws and guidelines by creating transparency, drawing attention to existing risks at an early stage and promoting a culture of responsibility.

1 Reporting channels

Employees and third parties have various channels at their disposal for reporting, particularly in the event of human rights or environmental risks or violations in their own business area or in the supply chain:

1.1 "Here4You"

Our electronic whistleblowing system "Here4You" enables all internal and external whistleblowers to report violations without delay. The reports can be submitted via an input mask in various languages.

Our whistleblower system is always available via the link: <https://all4labels.integrityline.app/> (24 hours a day, 7 days a week).

The link can also always be found on our website www.all4labels.com under the "Responsibility" - "Integrity" tab.

Reports can be submitted either anonymously or by stating your name. It is recommended that whistleblowers set up a confidential mailbox for further communication when submitting the report.

1.2 E-mail inbox

Messages can also be sent by e-mail to the following address: compliance@all4labels.com

1.3 By post

Reports can also be sent by post to the following address: All4Labels Group GmbH, Compliance Department, Überseeallee 10, 20457 Hamburg, Germany.

1.4 Personal / telephone report to the Corporate Compliance Office or the responsible local Compliance Officer

If the whistleblower prefers to submit their report in person or by telephone, they can also contact the Corporate Compliance Office or the responsible local Compliance Officer.

1.5 Notification to superiors or works councils

Whistleblowers can also contact their superiors or works council members in the event of suspected violations. Supervisors and works councils are contacts for questions and cases of doubt and are therefore subject to the confidentiality requirement and the prohibition of reprisals; however, they are not an official reporting channel within the meaning of these rules of procedure.

Whistleblowers who wish to report relevant violations are therefore advised to use one of the reporting channels listed in sections 1.1. to 1.4.

1.6 Specific channels

Whistleblowers can also report suspected violations of the provisions of the Supply Chain Due Diligence Act directly to the All4Labels Human Rights Officer by emailing human.rights@all4labels.com.

1.7 External reporting offices

Whistleblowers in the European Union also have the option of submitting their report to an external official body.

All4Labels encourages whistleblowers to first report internally via the reporting channels mentioned above. If an internally reported violation is not remedied, the whistleblower is free to contact an external official body.

2 Basic principles for handling notifications

2.1 Objectivity and fairness

At All4Labels, all investigations are carried out objectively, openly, factually, as promptly and effectively as possible. We examine all reported incidents with the same care and in compliance with legal requirements. All reports are reviewed by selected and trained employees in the responsible compliance team, ensuring impartiality, objectivity and independence.

If necessary, qualified external third parties can be commissioned. These are then also bound by the principles of these rules of procedure.

2.2 Confidentiality

The confidential treatment of the report, the identity of the person making the report - if specified/known - and the people who are the subject of a report have the highest priority for All4Labels.

At All4Labels, reports are handled internally according to the need-to-know principle in order to ensure the smallest possible group of people. The identity of the people concerned is only known to the people who are responsible for receiving reports or taking follow-up action, as well as the people who support them in fulfilling these tasks.

The following are exceptions to this confidentiality requirement:

- The whistleblower expressly consents to the disclosure of the identity and/or the report.
- Disclosure is required for compliance with a legal obligation, at the request of law enforcement authorities and/or by order/judicial decision of All4Labels.
- People who intentionally or through gross negligence report incorrect information about violations.

2.3 Anonymity

Whistleblowers are not obliged to disclose their identity when submitting a report. Reports may be made anonymously, insofar as this is permitted by law. All4Labels respects and guarantees the anonymity of the reporting person for the entire duration of the investigation of the report.

If you do not enter any data that could be used to identify you, your anonymity is technically protected in our electronic whistleblowing system "Here4You" (EQS Integrity Line, certified monitoring system). Before submitting a report, whistleblowers are informed in the whistleblower portal by a security notice about the possibility of anonymous reporting and how to secure it.

All4Labels encourages whistleblowers to either provide their contact details to enable personal communication and to best address the interests of the whistleblower and the specifics of the case, or at least to set up a protected mailbox so that processors can contact the whistleblower with queries and provide feedback.

2.4 Protection from discrimination or punishment

All4Labels does not tolerate any form of retaliation or unfavorable treatment of whistleblowers or people who, in good faith and to the best of their knowledge, have provided information on compliance violations or are involved in the investigation of a report. This principle is strongly communicated within the company.

All4Labels takes all allegations of damaging behavior very seriously. Employees and/or managers who are found to have retaliated against or penalized whistleblowers will be subject to disciplinary action. If you have reason to believe that you have been discriminated against or penalized as a result of your report, please inform our Corporate Compliance Office.

Knowingly making a false or misleading report will result in the loss of the protection afforded by the Whistleblower Act and may also lead to disciplinary action.

2.5 Protection of the rights of the suspected person

The principle of presumption of innocence applies until the violation of the person concerned can be proven. The rights of the suspected person to defend themselves and to protect personal data will be respected.

3 From receipt of the notification to completion

Any indication of potential irregularities is of great importance to All4Labels. We therefore take all reports from whistleblowers seriously and examine them carefully.

3.1 Responsible offices

The reports are generally processed by the Corporate Compliance Office and the VP Legal & Compliance. In certain countries, the appointed local compliance officers are also responsible. In addition, the Corporate Compliance Office may involve other internal and/or external bodies if they are required to process a report. All these employees act impartially and are obliged to maintain confidentiality and secrecy.

The Corporate Compliance Office is advised by the All4Labels Compliance Committee. The All4Labels Compliance Committee is informed of any investigations, assesses the reported facts, in particular considering its company-specific knowledge, and decides on the next steps, taking into account the recommendation of the contact persons.

The All4Labels Human Rights Officer is called in when there are indications of violations of our human rights strategy and is then responsible in particular for follow-up measures, especially preventive and remedial measures in accordance with the German law on due diligence in the supply chain.

3.2 Receipt of the message

Within seven days of receipt of the report, the whistleblower will receive written confirmation of receipt of the report, provided there is an opportunity to contact the whistleblower (either via the contact details provided or via the confidential mailbox in the electronic whistleblower system).

3.3 Rating

In the first step, the report is checked for plausibility to ensure proper further processing. The confidential treatment of the report, the person providing the information and the need-to-know principle are our top priority.

If we require additional information and the whistleblower has contacted us either by disclosing their identity or via "Here4You" with a mailbox, we may contact them and ask for further supporting data. Otherwise, we will review the information disclosed, the report and any supporting data provided by the

whistleblower and decide on whether to investigate the potentially improper activity.

The proceedings will be discontinued if the facts of the case - if necessary, after discussion with the whistleblower - do not give rise to sufficient suspicion of relevant violations.

If we decide not to investigate the reported potentially illegal activity, we have concluded that:

- it is not an unlawful act because we have more detailed knowledge of the act in question; or
- the information provided by you is not sufficient, although we have requested additional data.

3.4 Result

The aim of the investigation is to determine whether there is sufficient evidence to confirm the reported facts. If this is the case, further action will be taken depending on the improper action and whether the person(s) involved is an All4Labels employee or an external supplier or consultant.

3.5 Conclusion

Within three months of confirming receipt of the report, we will inform the whistleblower in an appropriate manner about the conclusion of the investigation and the reasons for our decision, provided there is an opportunity to make contact (either via the contact details provided or via the confidential mailbox in the electronic whistleblower system).

The whistleblower will receive an interim notification if the investigation cannot be completed within three months.

Please understand that we cannot disclose any details of the result, as we also have to protect the personal rights of the accused people.

If our investigation confirms that a compliance violation has occurred, we take appropriate follow-up measures. When taking follow-up and remedial measures, the principle of proportionality always applies. This means that it is always assessed on a case-by-case basis whether follow-up and remedial measures are suitable, necessary, and appropriate. The agreed measures are implemented and followed up.

3.6 Documentation

We document every report submitted to us as well as the decisions we make and the measures we take and retain them for a period of two years after the conclusion of the procedure initiated by the report in question.

4 Reviewing the effectiveness of the whistleblower procedure

The effectiveness of the whistleblower procedure is reviewed on a regular basis. This takes place at least once a year and additionally on an ad hoc basis in the event of a changed or significantly expanded risk situation (e.g. when new business areas are introduced).

The review includes, among other things, the actual use of the whistleblower procedure by whistleblowers, compliance with these rules of procedure, the monitoring of any corrective measures taken and any necessary adjustments to the risk analyses required under the Act. The BAFA guidelines for the whistleblower procedure are taken into account.

5 Supplementary application of the Whistleblower Protection Act (HinSchG)

In addition, the provisions of the HinSchG in its current version apply.