

# RULES OF PROCEDURE FOR PROCESSING WHISTLEBLOWER REPORTS

LUBRICANTS.  
TECHNOLOGY.  
PEOPLE.



# Rules of Procedure

## for processing Whistleblower Reports

---

### 1 Purpose

- These rules of procedure for processing of whistleblower reports (hereinafter referred to as “**Rules of Procedure**”) localized at FUCHS SE (hereinafter referred to as “**FSE**”) shall apply to all FUCHS companies that belong to the FUCHS Group, i.e., FSE including all direct and indirect majority shareholdings of FSE (hereinafter referred to as “**FUCHS**”).
- FUCHS companies that, due to local regulatory requirements, are obliged to maintain their own additional local whistleblower reporting channels,<sup>1</sup> shall follow these Rules of Procedure. Conflicting local mandatory regulatory requirements shall, within their field of application, take precedence over the regulations set out in these Rules of Procedure. National FUCHS subsidiaries may issue their own rules of procedure for their local reporting channels, which should, in terms of content, resemble these Rules of Procedure. Persons submitting reports (hereinafter referred to as “**Whistleblower/s**”) who wish to draw attention to irregularities within these FUCHS companies are free to use the FSE whistleblower reporting system rather than their local whistleblower reporting channels.
- Compliance with all applicable national and international laws and statutory regulations, adherence to internal FUCHS rules as well as general integrity are an essential part of the self-image of FUCHS, which is also reflected in the FUCHS Code of Conduct as well as the FUCHS Supplier Code of Conduct.
- This responsibility includes both legal, social, environmental, as well as ethical aspects.
- As a globally active group FUCHS accepts this responsibility and undertakes, as part of its corporate policy, to ensure compliance with national laws and internationally recognized standards of human rights and the environment along the FUCHS supply chain.
- If, despite the processes implemented by FUCHS that ensure an effective compliance management system and sustainable supply chains respecting human rights, breaches or the risk of such were to occur, FUCHS offers its employees as well as external third parties the option of using the internet-based “FUCHS Compliance Communication” whistleblower system – anonymously, if required – to submit reports and raise concerns in connection with breaches or relevant risks.
- If required, the anonymity of the Whistleblower shall be maintained throughout the entire process. In addition, people may e-mail reports or provide them in person. Reports may be submitted around the clock, seven days a week. The use of the FUCHS reporting system is free of charge.
- These Rules of Procedure set out the process used at FUCHS for receiving and processing reports concerning potential breaches of applicable laws, in-house regulations as well as relevant risks concerning human rights and the environment. At the same time, they are deemed to be the rules of procedure for the complaints system pursuant to section 8 of the German Act on Corporate Due Diligence Obligations in Supply Chains (“*Lieferkettensorgfaltspflichtengesetz*”) hereinafter referred to as “**LkSG**”).

---

<sup>1</sup> At the time of issuance of these Rules of Procedure, this applies, within the European Union, to the FUCHS companies in Belgium, France, Italy, Poland, Spain, and Sweden.

These Rules of Procedure cover the following:

- the principles of the investigation process;
- what kind of breaches may be reported;
- how and through what channels breaches can be reported;
- the procedure of the investigation process; and
- the modus operandi of the whistleblower system.

## 2 Principles of the investigation process

The investigation process shall be carried out in accordance with the following principles:

### 2.1 Objectivity and fairness

The investigation is conducted in a respectful, purely objective, and open-minded manner, regardless of ethnic origin, skin color, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national origin, social origin, or the position of the persons involved in an investigation. The aim of the investigation is to establish the facts and protect the integrity of the investigation and of the sanctioning process.

FUCHS employees who have been assigned with conducting the investigation (hereinafter referred to as “**Investigator/s**”) must, throughout the entire investigation process, remain unbiased and not have any preconceived opinions. They must be impartial and not be subject to any conflict of interest. In particular, close personal or professional ties to persons who are being investigated may affect the result of an investigation. If the Investigator finds himself/herself faced with an actual conflict of interest or in a situation that could be interpreted as such by an objective third party, the Investigator must immediately disclose this internally and withdraw from the investigation in question on grounds of partiality.

### 2.2 Independence/professional competence

Investigators are independent as far as their investigation is concerned and are not obliged to follow instructions issued by the management and by other persons or functions that are the subject of the investigation. Investigators shall always have sufficient professional competence to deal with the reports. Where necessary, qualified external third parties may be commissioned, who will also be bound by the principles set out in these Rules of Procedure.

### 2.3 Confidentiality

Investigators are legally obliged to maintain strict confidentiality. The duty of confidentiality covers both the identity of the Whistleblower and the identity of the persons who are the subject of the report as well as others mentioned in the report. The investigation is carried out in a discreet manner. The results shall also be treated confidentially and discreetly. Information in connection with the investigation shall only be passed on to persons who have a legitimate interest (need-to-know basis) in the processing of the report. Whenever personal data is passed on, the principle of data minimization shall be observed.

Whenever information is passed on to national law enforcement agencies, the respective national laws shall always be observed.

### 2.4 Anonymity

If an incident is reported anonymously, the Investigator may use the available communication channels to suggest a face-to-face meeting or a telephone conversation. If the Whistleblower refuses to reveal his/her identity, his/her wish must be respected.

## 2.5 Protection of the Whistleblower/ban on retaliation measures

All submitted reports on incidents, regardless of the type of the incident, must be treated in such a way that retaliatory and discriminatory measures against Whistleblowers are avoided. Whistleblowers do not have to fear retaliation or other disadvantages.

## 2.6 Protection of the rights of the suspect

The rights of the suspect to defend himself/herself and protect personal data must be respected.

## 3 What kind of breaches may be reported

The subject of reports may be potential breaches of applicable statutory and in-house regulations (e.g. Code of Conduct), compliance violations within FUCHS (including all subsidiaries) as well as complaints due to risks and breaches of human rights or environmental requirements within FUCHS and its supply chain. When Whistleblowers submit a report, they must have sufficient reason to assume that the information provided by them is truthful because, for example, they have themselves become aware of the breach or have obtained reliable information. Pure speculations/assumptions without a verifiable factual core should not be reported and will not be processed. Nobody must deliberately provide false information and doing so may lead to legal consequences.

Potential breaches or risks in this context include but are not limited to:

- violations of the law that are punishable by a penalty or fine (criminal offences or administrative offences, e.g., bribery/corruption in connection with business transactions; antitrust violations; money laundering),
- other breaches of statutory regulations within the meaning of the Whistleblower Directive of the European Union<sup>2</sup>, i.e., breaches of product safety and product conformity standards or violations of the General Data Protection Regulation,
- risks concerning human rights and the environment as well as violations within the meaning of the LkSG, e.g., child and forced labor,
- other breaches of compliance-relevant guidelines and codes of FUCHS, e.g., breaches of the FUCHS Code of Conduct or the FUCHS Supplier Code of Conduct.

Any report must have a **professional or commercial context to FUCHS**. There may, for example, be a professional connection between the Whistleblower and FUCHS and, in this context, the Whistleblower wants to draw attention to irregularities or FUCHS may be suspected of having caused irregularities through its business activities. Complaints associated with the Whistleblower's private circumstances without any context to FUCHS are not subject to any investigations conducted by FUCHS.

Furthermore, purely product- or service-related **customer concerns or complaints** without a reprimand of the company for failures regarding product safety or conformity **are not subject of this processing of whistleblower reports** either. Such concerns shall not be processed and must be dealt with via the customer service of FUCHS or the respective account manager.

## 4 How and through what channels breaches may be reported

The Whistleblower may use a variety of channels to report breaches.

---

<sup>2</sup> Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.



#### 4.1 Electronic “FUCHS Compliance Communication” whistleblower system

- Reports may be submitted in various languages via an input mask.
- Incoming reports at FSE level are initially viewed by the group compliance office (hereinafter referred to as “**Group Compliance Office**”); if there are local reporting channels that the Whistleblower wants to use, it is the competent local compliance officer (hereinafter referred to as “**Local Compliance Officer**”) or his/her deputy who first looks at the report without involving the Group Compliance Office. Following submission of their report, Whistleblowers are advised to set up a confidential mailbox for further communication.
- The Group Compliance Office or the Local Compliance Officer shall, after reviewing the report, either take it upon itself/himself/herself to process it or pass it on to other competent functions. These other competent functions may, for example, be the regional compliance officer (hereinafter referred to as “**Regional Compliance Officer**”) or other specialist departments that have more expertise in dealing with the reported incident (e.g., human resources, in particular in the case of potential breaches of anti-discrimination laws such as the German “*Antidiskriminierungsgesetz/AGG*” (hereinafter referred to as “**AGG**”) or – in the case of complaints in connection with the LkSG – the human rights officer (hereinafter referred to as “**HRO**”).

#### 4.2 E-mail

Breaches may, alternatively, be reported directly to the Group Compliance Office. To do so, the e-mail address [compliance@fuchs.com](mailto:compliance@fuchs.com) must be used.

Complaints concerning risks/violations of human rights and the environment at/by FUCHS or within the FUCHS supply chain can be made by Whistleblowers using the following e-mail address: [hre-supplychain@fuchs.com](mailto:hre-supplychain@fuchs.com)

#### 4.3 Submitting reports to the Group Compliance Office or the competent Regional or Local Compliance Officer in person or by phone

If Whistleblowers prefer to submit their report in person or by telephone, the Group Compliance Office or the competent Regional or Local Compliance Officer will be at their disposal at normal office hours.

#### 4.4 Submitting reports to superiors or works councils

If Whistleblowers suspect that breaches have been committed, they may also turn to their superiors or works councils and clarify any questions and doubts with them. Superiors and works councils are in such cases bound by the rules of confidentiality and prohibited from taking any form of retaliatory measures. Superiors or works councils are, however, not reporting channels within the meaning of these Rules of Procedure. Hence, Whistleblowers who want to report relevant breaches are advised to use the reporting channels listed in sections 4.1 to 4.3 hereunder.

#### 4.5 Anonymous investigation of information and complaints

On principle, reports and complaints may also be submitted anonymously. In the case of anonymous reports, it may, however, be more difficult to process the report if there are no ways of contacting the Whistleblower in the case of queries. To facilitate queries regarding anonymous reports while preserving his/her anonymity the Whistleblower has the option of setting up an anonymous mailbox within the electronic “FUCHS Compliance Communication” whistleblower system. The Whistleblower may also express the wish that his/her identity only be revealed to certain contact persons but not to other functions within FUCHS.

## 5 How to proceed after receipt of information or complaints

The functions which are the recipients of the information and complaints carry out investigations in accordance with the principles set out in section 2 hereunder, acting independently, freely, and impartially.

### 5.1 Confirmation of receipt

The competent function at FUCHS shall, if it is possible to contact the Whistleblower (either via the contact data provided, the e-mail address or the confidential mailbox set up within the electronic “FUCHS Compliance Communication” whistleblower system), confirm to the Whistleblower, within seven days, the receipt of the report.

### 5.2 Evaluation

- After receipt of information or complaint via the reporting channels provided by FUCHS (sections 4.1 to 4.3 hereunder), it will first be documented. In the case of complaints referring to legal or compliance breaches, the competent function shall first verify the soundness of the report while observing strict confidentiality and, where necessary, preserving the anonymity of the Whistleblower and following the need-to-know principle.
- If the complaint refers to an issue that is covered by the LkSG, the complaint shall be processed by the HRO being the competent Investigator. The HRO shall process the report in line with these Rules of Procedure. To this end, the HRO shall establish the validity of the complaint and discuss it with the Whistleblower. If required, the HRO shall offer the Whistleblower an amicable settlement of the issue.
- Looking into the matter, the competent function may ask other departments within the Group for assistance, which shall also be subject to the requirements set out in these Rules of Procedure; namely, they too shall be bound by the rules of strict confidentiality.
- The competent function shall stay in contact with the Whistleblower. If there is a lack of clarity concerning the facts described, the function may contact the Whistleblower to discuss the report in greater detail and obtain further information. Should the Whistleblower ask for a face-to-face meeting, the competent function at FUCHS shall be obliged to arrange such a meeting in due course.
- The proceedings will be stopped if the facts described – where applicable after a discussion with the Whistleblower – suggest that there is insufficient proof of relevant violations. The competent function may inform the Whistleblower in advance that the proceedings will be stopped if, within an appropriate period, no further relevant details are submitted that would support the complaint.

### 5.3 Result

- If proceedings are terminated due to a lack of initial suspicion or insufficient factual basis, the Whistleblower shall, if there are ways to contact him/her, be informed of the reasons for the termination.
- If there are grounds for suspecting a breach or a risk, the competent function shall introduce the measures necessary to clear up the issue and sanction any breaches that have been detected and/or implement remedial/preventative measures. As far as the LkSG is applicable, the HRO shall, in the case of reported risks, make a particular effort to arrive, together with the Whistleblower, at a mutually acceptable solution to minimize risks.

### 5.4 Completion

- Within three months after receipt of the report has been confirmed FUCHS shall inform the Whistleblower on how the report has been handled and what measures have been taken if breaches/risks have been established. If the report fails to be corroborated, the Whistleblower shall be notified thereof.
- If the investigation cannot be completed within three months, the Whistleblower shall receive an interim report.

- The Whistleblower shall, however, receive an answer only as long as it does not undermine the in-house investigation and the rights of persons (in particular, the rights of data protection and privacy), who are the subject of a report or are mentioned in the report, are not affected and as long as an answer does not touch on conflicting business secrets of FUCHS or its business partners.

## 6 Misuse of this reporting process

Whistleblowers who intentionally or through gross negligence submit a false report shall not be protected by FUCHS. The malicious dissemination of untrue claims constitutes a misuse of the reporting channels and may, under certain circumstances, lead to sanctions against the Whistleblower.

## 7 Further follow-up measures

FUCHS shall use the findings from the reports to further develop its compliance management system.

## 8 External reporting authorities

Whistleblowers within the European Union also have the option of passing on their reports to external authorities. An overview of the competent external reporting authorities is available on the FUCHS Global Intranet.

Nevertheless, FUCHS encourages potential Whistleblowers to first use the above listed internal reporting channels as by doing so irregularities can generally be remedied faster and more effectively.

## 9 Entry into force/publication

These Rules of Procedure shall enter into force on January 1, 2024. They shall be published on the Internet pages of FSE.