

Rules of procedure for the complaints procedure according to the German Supply Chain Due Diligence Act [SCDDA]

We aim to prevent and minimize risks to human rights and the environment and to end violations of human rights-related or environment-related obligations in our supply chains. You can help us in our efforts if you report information on such risks and violations. For such report, you can:

- ▶ use the input mask at <https://vibracoustic.integrityline.app/> and send a message with the inserted information
- ▶ send a letter addressed as follows:

Confidential
Vibracoustic SE
Attention: Human Rights Officer
Höhnerweg 2-4
69469 Weinheim
Germany

Before making the report, please note the following:

What kind of information can you report?

You can only report information on

- ▶ risks to human rights or the environment or
- ▶ violations of human rights-related or environment-related obligations

within the meaning of the German Supply Chain Due Diligence Act [*Lieferkettensorgfaltspflichtengesetz – LkSG*] and only if such risks or violations have arisen as a result of the economic activities of Vibracoustic itself, its affiliates or its direct or indirect suppliers of goods or services.

Who can make a report?

Any person who learns of risks or violations described in item 1. above can make a report, regardless of whether that person is itself affected by such risk or violation.

What should you include in a report?

Reports should be based on facts and, if possible, contain all relevant facts, to the extent you have this information. You should also address what result you intend to achieve by making the report.

Who is responsible for processing the report?

Each report is processed by our Human Rights Officer [HRO]. In this role, the HRO and his/her deputy are impartial, in particular independent and not bound by instructions, and bound to secrecy. The HRO is supported by Vibracoustic's Risk Council, which is a team of Vibracoustic employees responsible for dealing with human rights-related or environment-related risks.

In what way are you protected when making a report?

If you report information to the best of your knowledge and in good faith and if you, in particular, do not intentionally make untrue allegations, you are protected against disadvantage or punishment as a result of your report. Your identity will be treated confidentially. You may choose to make the report without mentioning your name and/or contact details.

How will your report be processed?

Please note that some of the steps described in the following only apply in case you have provided your contact details.

Once your report is received, this will be confirmed to you. It will then be checked whether your report falls within the scope of this procedure [see item 1. above]. If necessary, the facts of the case will be clarified further, including by discussion with you.

The information that falls within the scope of this procedure will then be investigated objectively and with due regard for the presumption of innocence. During investigations, the principles of fair trial and reasonableness apply.

When the facts have been sufficiently clarified, you will be informed about this status of the matter. If the report proves to be well-founded, Vibracoustic will – if necessary, in consultation with the supplier concerned – take the necessary measures to prevent, end or minimize the risk or violation in question and inform you about such measures. Which measures are suitable and appropriate to achieve this goal, depends on the individual case.

At any stage of processing your report, the HRO may offer a procedure for an amicable settlement.

Is this procedure free of charge?

This procedure is available to any person free of charge. Costs and expenses you incur in connection with the use of this procedure will not be reimbursed.