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|  | Compliance Policy | RL- CO-01 |
| | SUBMITTING NON-COMPLIANCE REPORTS | |

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1. Introduction

Compliance with laws and our internal policies is important and a given for our business success. We will only earn the trust of our customers and patients, our business partners and above all, also our employees, if we conduct ourselves with integrity and in compliance with the law. Sustainability and respect for human rights are also top priorities for Löwenstein.

It is therefore important to us that misconduct or suspected misconduct are detected and clarified. To this end, we promote a culture of dialogue and openness at the Löwenstein Group. Misconduct and suspected misconduct can be openly addressed at any time – both by employees of the Löwenstein Group and by third parties.

All employees can discuss questions and anything that is unclear with their line managers at any time in a working environment based on trust. By that, most questions can be answered easily. We can also report misconduct directly to our line managers. However, it also goes without saying that the responsible **Compliance Manager** and the **Group Compliance Officer** are available to employees as contact persons, too.

However, there may be situations in which you would prefer not to speak out openly. There may be a variety of reasons for this, such as the particular sensitivity of a topic or the worry about being disadvantaged if you make a report. Löwenstein has also made provisions for cases like these: In such cases, reports can be made via our Whistleblowing Hotline, the **Löwenstein Integrity Line**, or to our **external ombudsperson**.

Employees and external third parties can report possible violations of laws, the Löwenstein Code of Conduct, the Löwenstein Code of Conduct for Business Partners or severe violations of internal company policies. In addition, reports may concern human rights and environmental risks as well as possible violations of human rights or environmental obligations.

Two things are very important: Both the **Reporting Person** and those people under suspicion of having committed a misconduct ("**Affected Persons**") are given appropriate protection. Reporting Persons must not fear any unfavourable treatment for having reported. Reports are always treated as confidential. Apart from that, reports can also be submitted anonymously. In turn, the principle of presumed innocence applies to the Affected Persons. Confidentiality rules also protect Affected Persons.


Löwenstein will take every report seriously and thoroughly investigate the true facts.

1.1 Objective and purpose

This policy sets out the principles and framework conditions for the submitting of non-compliance reports, including the protection of the Reporting Persons and the Affected Persons. This policy is also the Rules of Procedure for a complaints procedure required by the German LkSG. Addressees of the policy are both employees of the Löwenstein Group and external third parties.

1.2 Scope of application

This Policy applies worldwide, across the entire Löwenstein Group including all its subsidiaries, affiliates, and associated companies.

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2. Reporting by employees and third parties

2.1 What kind of reports can be submitted?

All employees and third parties can report suspected misconduct. Misconduct includes violations of the Löwenstein Code of Conduct, the Löwenstein Code of Conduct for Business Partners or severe violations of internal company policies. In addition, reports of human rights and environment-related risks as well as possible violations human rights-related and environment-related obligations can be submitted.

2.2 Anonymous reporting possible

At Löwenstein, there is a culture of open discussion and trust. Potential misconduct can be openly addressed at any time without the Reporting Person having to fear any disadvantages.

However, if Reporting Persons do not wish to disclose their identity when reporting, they can also submit reports via the online whistleblowing portal Löwenstein Integrity Line or the external ombudsperson anonymously. The Löwenstein Integrity Line ensures that anonymity is maintained through technical precautions. The external ombudsperson undertakes to publish the identity of the Reporting Person only with that person's consent.

2.3 Reporting via the Löwenstein Integrity Line

The Integrity Line is available to employees and third parties all year and around the clock using the link below:

<https://loewensteinmedical.integrityline.com/>

The reports submitted are processed confidentially by the Group Compliance Officer, if necessary with the support of external lawyers. After the report has been submitted, the Reporting Person and the Group Compliance Officer can exchange further messages via a confidential channel (anonymously if desired). The Group Compliance Officer has particular experience in dealing with compliance violations and receiving reports.

When setting up the Löwenstein Integrity Line, Löwenstein paid strict attention to design, set up and run the Löwenstein Integrity Line in such a manner that the confidentiality of the identity of the Reporting Persons, the Affected Persons and, if applicable, other third parties mentioned in the reports is safely maintained.


Employees can find information about the Löwenstein Integrity Line on the intranet.

2.4 Reporting to the Löwenstein ombudsperson

Reports can also be submitted confidentially to Löwenstein's external ombudsperson. The ombudsperson is tasked with accepting reports, assessing their true facts, and passing the report on to Löwenstein. The ombudsperson is experienced in dealing with misconduct and also has special legal expertise in this context. The ombudsperson is independent and not bound by any directives.

On request the ombudsperson will not pass on to Löwenstein the name of the Reporting Person and will also accept anonymous reports in which the Reporting Person does not reveal his or her own name.

The ombudsperson will pass on reports approved for passing on to Löwenstein to the Group Compliance Officer – following an initial assessment.

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The ombudsperson can be reached by phone, e-mail and mail and is also available to meet in person. The contact details for the ombudsperson are as follows:

Name: Dr. Martin Schmidt
Address: Kurfürstendamm 59, 10707 Berlin, Germany
Phone: +49 (0)30 310 160 511
e-mail: martin.schmidt@comfield-legal.eu

3. Further reporting options for employees

Löwenstein encourages all employees to discuss reports on misconduct internal with their line managers, the responsible Compliance Manager or the Group Compliance Officer, or to report misconduct via the reporting channels. There is no general obligation for employees to submit reports. Employees are furthermore free to choose the route by which they report and whether they do so openly or anonymously.

In addition to the Löwenstein Integrity Line, employees have other options for submitting reports.

3.1 Reporting to your line manager

Employees can contact their line manager with reports directly. Line managers have a duty to pass reports on to the Group Compliance Officer or to the responsible Compliance Manager. The latter pass the reports on to the Group Compliance Officer if necessary.

3.2 Reporting directly to the Group Compliance Officer

The Löwenstein Group Compliance Officer and the Compliance Managers will support employees not only by acting as a contact for questions about how to behave right in their day-to-day business, but also by accepting reports of misconduct directly.


The contact details for the Group Compliance Officer are:

Name: Dennis Flosdorff
Phone: +49 (0) 2603 9600-1155
e-mail: compliance@loewensteinmedical.com

4. Handling of reports

4.1 Initial assessment of reports

The Group Compliance Officer performs the initial assessment of reports. If the report has been submitted to the ombudsperson, the ombudsperson performs the initial assessment and passes the initial assessment to the Group Compliance Officer for examination.

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In the context of the initial assessment, the Group Compliance Officer uses the “four eyes” principle (e.g. by involving a member of staff from the legal department or another central department) to check whether the report is plausible and whether the report really does support suspicion of a misconduct or whether the report is clearly unfounded or unsubstantiated. If necessary, the Group Compliance Officer discusses the facts with the Reporting Person.

All reports are examined carefully and impartially.

4.2 Investigation of substantiated reports

If the report is not clearly unfounded or unsubstantiated, then the Group Compliance Officer instigates an investigation (clearly unfounded or unsubstantiated reports are not investigated).

As a rule, the Group Compliance Officer conducts the investigation him or herself (with external support if required). The Group Compliance Officer can involve individuals to carry out the investigation or delegate this to another central department or decentralized unit which will then carry out the investigation whilst complying with the terms of this Policy – in particular to the Compliance Managers.

If a severe misconduct is suspected, the Group Compliance Officer informs the board immediately. The board puts together an investigation team which manages and performs the investigation in line with the terms of this Policy. If a member of the board is subject of a severe report, this person will not be included in the reporting and investigation process.

5. Recording of reports

All reports and the corresponding purposes for processing are recorded by the Group Compliance Officer in accordance with the applicable laws and retention periods in the IT-based case management system of the Integrity Line. Strict confidentiality applies here, too.


In case of personal or telephone transmission of a report, the conversation is recorded in a transcript. Permanently retrievable audio recordings of the conversations or their complete and accurate transcripts (verbatim record) are only made with the consent of the Reporting Person.

6. Protection and rights of Reporting Persons

Löwenstein gives a high priority to the protection of Reporting Persons.

6.1 Prohibition of unfavourable treatment

Löwenstein protects Reporting Persons who submit a report in good faith, together with those close to them (e.g. colleagues and relatives), from any form of coercion, intimidation or harassment and from other disadvantages (unfavourable treatment) which they experience or might experience as a result of submitting a report. Löwenstein also protects from unfavourable treatment other people contributing to the investigation of cases of suspicious cases.

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Breaches of the principle of protection of the Reporting Person are viewed as Misconduct on their own and may be lead to disciplinary actions.

6.2 Confidentiality

If the Reporting Person has not submitted his or her report anonymously, then without his or her express consent, his or her identity will be revealed only to the people responsible for receiving reports or for taking follow-up measures in the context of internal investigations. This also applies to other information from which the identity of the Reporting Person can be deduced directly or indirectly.

Löwenstein operates a strict need-to-know policy: Only the people strictly required for processing and investigating the report are involved and they receive only the information they require.

6.3 Protection of Reporting Persons who act in good faith

In individual cases it may be difficult for Reporting Persons to grasp all facts of a situation and to assess it correctly. It can therefore be the case that a suspicion of misconduct turns out to be unfounded.

However, if Reporting Persons have sufficient reason to believe that the reported information regarding the potential misconduct was true at the time they made the report, the full protection by the Löwenstein Group will be granted to them . This is because Löwenstein would rather check one unfounded suspicion too many than one well-founded suspicion too few.

However, in the event that it turns out that a report was made deliberately incorrect, Löwenstein reserves the right to instigate legal proceedings. In such a case, the Reporting Person will neither enjoy protection by law nor protection from Löwenstein and may even be committing a crime. Section 6.1 will therefore not apply in this situation. **Malicious denunciation has no place within the Löwenstein Group.**


6.4 Communication with Reporting Persons

Reporting Persons receive confirmation of receipt within seven days of their report being received.

Reporting Persons furthermore also receive information on the results of the investigation or the status of the process after three months. In this process, it should be noted that only such information will be provided which will not put the purpose of the investigation at risk.

7. Protection of Affected Persons

Löwenstein puts an equally high priority on protecting the rights of Affected Persons. The principle of a fair process applies in every investigation. Among other things this means that during the investigation, both incriminating and exculpatory evidence will be collected, only information/evidence obtained legally will be taken into account during the investigation, no investigations will be conducted if concrete suspicion is absent and all people involved will be treated with respect and appropriately.

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Affected Persons have the **right to a hearing** and will be informed about the investigation to the extent that and as soon as this is possible without putting the purpose of the investigation at risk. Affected Persons have the right to use employee representation for support at any point in the investigation.

Innocence is presumed in every investigation. However, this does not rule out disciplinary actions taken due to urgent suspicion. Urgent suspicion applies when there are concrete indications that it is highly likely that a misconduct has been committed.

All measures taken during the investigation must be suitable, necessary and appropriate for achieving the purpose of the investigation. This also applies accordingly to any potential measures which might be taken after the investigation (e.g., against Affected Persons as a reaction to any misconduct).

Insofar as an investigation results in no misconduct having been committed, the board, in collaboration with the investigating units, will ensure that the Affected Persons are rehabilitated by suitable means in order to protect their reputations.

8. Data protection

When receiving and making reports, Löwenstein will protect the personal data of both the Reporting Person and the Affected Persons in accordance with the arrangements above and in line with applicable data protection provisions.

If you have any questions about this Policy, please contact the responsible Compliance Manager or the Group Compliance Officer at any time.
