

## WHISTLEBLOWER - DIRECTIVE

### KUHN LADETECHNIK GMBH

The good reputation of a company is based on the trust of customers, employees and the public. Reputation is an expression of the integrity and ethical conduct of KUHN LADETECHNIK GMBH. With this in mind, this directive ensures that breaches can be reported to KUHN LADETECHNIK GMBH to protect KUHN LADETECHNIK GMBH from possible negative consequences.

KUHN LADETECHNIK GMBH provides an internal reporting system according to the EU Whistleblower Directive, which makes reporting a breach of national and EU law possible. Reporting-relevant incidents especially include breaches of (public) procurement, financial services, product safety and conformity, transport safety, consumer, environmental, radiation, food and animal protection, public health, privacy and personal data protection, financial interests of the Union and the internal market and competition rules. A violation of these can lead to disciplinary or remedial actions and/or even involve the termination of employment.

The underlying aim is to promote exposing and preventing breaches meanwhile also to better protect the informant ("whistleblower") and possibly a third party that assisted in the reporting so that no negative civil, criminal or administrative penalties or internal consequences are to be feared as a result reporting.

Whistleblowing is way to expose legal violations and/or misdemeanours. KUHN LADETECHNIK GMBH has established a reporting system for receiving reports for internal and external whistleblowers, such as subcontractors, suppliers, and customers. The information can be reported personally, anonymously, by mail, email or via a form over our homepage. A clear and confidential internal process is provided to all employees who report a breach:

- **Please report possible breaches of the above-mentioned reporting-relevant incidents to EAG Rechtsanwälte GmbH, email: [wb.kuhn@eag-partner.at](mailto:wb.kuhn@eag-partner.at) or by mail or in person to EAG Rechtsanwälte GmbH, Sterneckstraße 35, 5020 Salzburg.**
- **If you feel you are unable to do this, you can also draft an anonymous report and we assure you we will handle it with utmost confidentiality.**
- **KUHN LADETECHNIK GMBH has, in each case, entrusted an impartial person, who is explicitly legally obligated to keep all information private from all internal and external persons, to confidentially handle your reports at EAG Rechtsanwälte GmbH, email: [wb.kuhn@eag-partner.at](mailto:wb.kuhn@eag-partner.at).**
- **Whenever you report a possible reporting-relevant incident, it is immediately investigated and the person in charge of the investigation is not only obligated to ensure the report is handled with discretion and kept confidential from all parties and other KUHN LADETECHNIK GMBH employees as well, but they are only allowed to disclose your identity to third parties with your**

**explicit consent. Your concerns will be taken seriously and you will be informed of the actions taken.**

### **Submit a report - but how?**

It is important that the report is as specific as possible so that it can be processed and investigated adequately. It is helpful if you keep these five questions in mind when drafting your report:

Who? What? When? How? Where?

After a report is received, a confirmation is sent to the informant within 7 days (only possible if report is not anonymous). Subsequently, the report is processed and the informant is notified of the report processing within 3 months following the confirmation of receipt.

### **Email reporting channel**

As the informant, please ensure that your descriptions can be understood by persons outside your field of expertise. To ensure this, it is helpful if you are available for further questions. If you are willing but would like to ensure your anonymity to the company, please use the KUHN LADETECHNIK GMBH secure email reporting channel and contact one of the ombudsmen. For breaches related to data protection regulations, please contact EAG Rechtsanwälte GmbH, email: [wb.kuhn@eag-partner.at](mailto:wb.kuhn@eag-partner.at).

### **Mail/in person**

Mail address:	EAG Rechtsanwälte GmbH Sterneckstraße 35 5020 Salzburg	In person:	EAG Rechtsanwälte GmbH Sterneckstraße 35 5020 Salzburg (Please make an appointment in advance by telephone at 0662 880040)
---------------	--	------------	---

### **Homepage**

Informants can make a report over the homepage by filling out an informant form

### **Ombudsman**

In addition to the legal department, two external ombudsmen are part of the process as neutral intermediaries. "Ombudsman" is a Swedish term and means "commissioner" or "representative". The ombudsmen summoned by KUHN LADETECHNIK GMBH accept reports of possibly (serious) reporting-relevant breaches of law and check if these are plausible and substantive as trusted third parties.

They consult with the informants if necessary and if they know their identities. All reports are handled confidentially and the informants decide themselves if they want to preserve their identities or not. The summoned ombudsmen ensure that the reports from informants who do not wish to be identified by the company are processed anonymously.

You can contact an ombudsman at the following email address:

Ombudsman: Ebner Aichinger Guggenberger Rechtsanwälte GmbH, email: [wb.kuhn@eag-partner.at](mailto:wb.kuhn@eag-partner.at); Sterneckstraße 35, 5020 Salzburg, tel: 0662 880040

### **Protection of confidentiality**

The confidentiality of all persons involved is guaranteed. That means KUHN LADETECHNIK GMBH ensures that the person from the HR/legal department or works council who is entrusted with the report is also an authorised person, and access to information is thereby protected.

### **Protection of the bona fide informant**

KUHN LADETECHNIK GMBH protects the bona fide whistleblower (informant). Discrimination towards or retaliation against the whistleblower, who reports a suspected misdemeanour or provides evidence in good faith, is not tolerated. Whistleblowers are entitled to protection if they had reasonable grounds to believe that the reported information about the breaches were true at the time of the report, i.e., they acted in good faith and are therefore bona fide. KUHN LADETECHNIK GMBH explicitly assures that each bona fide informant is protected and ensures that no actions of any kind is taken against them or that they suffer another disadvantage.

### **Protection against false reports**

KUHN LADETECHNIK GMBH assumes that the incidents reported by you are not groundless allegations. We take all reported incidents very seriously, carry out investigations, and take adequate actions. A false allegation or misleading reports can come with disciplinary actions of the appropriate degree. There are no retaliatory measures for bona fide reporting of a suspected breach.

### **Protection of the victims**

Victims must be protected to the greatest extent possible. Before legal steps or other actions can be taken with possible effects on the wellbeing or integrity of the victims, written consent is requested from them.

### **Data privacy statement**

**Warning:** Before submitting a report, it is absolutely necessary that you take note of our data privacy statement for report submissions. The data privacy statement is attached to this policy.

## **Information on data privacy in the reporting system of Kuhn Ladetechnik GmbH**

Below, we would like to explain the collection, processing, and use of personal data in the reporting system when you submit a report by email, telephone, mail, or show up in person at KUHN LADETECHNIK GMBH. Therefore, please carefully read through this data privacy statement before submitting a report.

### **I. Purpose of the reporting system and data processing**

The reporting system serves to receive and process reports of (suspected) legal or serious internal violations in a secure and confidential way.

The processing of personal data in the reporting system relies on the legitimate interest of KUHN LADETECHNIK GMBH to expose and prevent abuse and thereby also avert damages and liability risks for KUHN LADETECHNIK GMBH (art. 6 para. 1 lit. f GDPR). Additionally, the EU Whistleblower Directive requires establishing a reporting system to provide employees and third parties the opportunity to submit information in a suitable manner and secure way on legal breaches in the company.

If a submitted report concerns an employee of KUHN LADETECHNIK GMBH, the processing further serves to prevent offences or other legal breaches connected with employment.

The processing of your identification data occurs on the basis of consent to be given (art. 6 para. 1 lit. a GDPR), which is given in that the report can also be submitted anonymously. The revocation of consent can generally only occur within one month after the report is received, as KUHN LADETECHNIK GMBH is obligated in certain cases, according to art. 14 para. 3 lit. a GDPR, to inform the accused person of the charges raised and carried out investigations against them within one month. This also includes storage, data type, purpose of the processing, the identity of the responsible individuals and - as legally required - the informants, so that configuration of data processing or deletion of identification data is no longer possible. The revocation deadline can be shortened; e.g., if the report type requires direct intervention of an authority or a court; because as soon as information has been disclosed to the authority or court, the identification data is in the case files of KUHN LADETECHNIK GMBH and of the authority or the court.

### **II. Processing of your personal data**

The use of the reporting system is voluntary. We collect the following personal data and information when you submit a report:

- your name, provided you disclose your identity,
- your contact information, provided you make this available to us,
- the fact that you submitted a report through the reporting system,
- if you are employed at KUHN LADETECHNIK GMBH and
- possibly the names of persons and other personal data of persons mentioned in the report.

The data submitted to the reporting system is encrypted and saved with multiple levels of password protection so that access is limited to a very small circle of KUHN LADETECHNIK GMBH employees who are explicitly authorised. The authorised employees check the reported facts and further carry out a case-related investigation of these facts; the data is always handled confidentially. However, confidentiality cannot be guaranteed if false information is knowingly provided with the aim of discrediting a person (denunciation).

In certain cases, KUHN LADETECHNIK GMBH is obligated to inform the accused person of the charges raised against them. This is legally required if it is objectively established that the provision of information to the accused can no longer affect the concrete investigation of the report at all. Your identity as the informant - as far as legally possible - is not disclosed and it is also ensured that no conclusions can be drawn about your identity.

Within the scope of the report processing or investigation, it can be necessary to transfer information to other KUHN LADETECHNIK GMBH employees or employees of the subsidiary of KUHN LADETECHNIK GMBH, e.g., when the information refers to processes in the subsidiary of KUHN HOLDING GESELLSCHAFT M.B.H.

When necessary for the investigation, information can be transferred to a subsidiary of KUHN LADETECHNIK GMBH in a country outside the European Union or the European Economic Area, on the basis of appropriate or

adequate guarantee to protect the data privacy of concerned persons. Please note that not all non-EU countries have a level of data privacy recognized as adequate by the European Commission.

For data transfer to non-EU countries in which there is no adequate level of data protection, we ensure that the recipient either has an adequate level of data protection (e.g., EU Commission's Adequacy Decision or an agreement of the EU Standard Contractual Clause of the European Union with the recipient) or there is explicit consent from our users prior to transmission.

We always take care that the pertinent data privacy provisions are observed when transferring information. In the event of a corresponding legal obligation or data privacy requirement for the report investigation, other potential recipient categories, such as law enforcement agencies, antitrust authorities, other administrative authorities, courts, and international law firms and auditing firms commissioned by KUHN LADETECHNIK GMBH are considered. Each person that receives access to the data is bound to confidentiality.

Personal data is stored as long as the investigation and subsequent assessment necessitate it, there is legitimate interest from the company, or if required by law. Afterwards, this data is deleted in accordance with the legal requirements. The storage duration specifically depends on the seriousness of the suspicion and the reported possible breach of duty.

### **III. Your rights**

According to European data protection law, you and the person mentioned in the report have the right to data disclosure, amendment, deletion, restriction of processing, and in certain cases, the right to data transfer. Additionally, you may object to the processing of your personal data on grounds relating to your particular situation, provided the data processing is carried out in the public interest or on the basis of a balancing of interests.

The assertion of your data subject rights and objections can be sent freedom of form by email or by mail to Ebner Aichinger Guggenberger Rechtsanwälte GmbH, Sterneckstraße 35, 5020 Salzburg, email: [wb.kuhn@eag-partner.at](mailto:wb.kuhn@eag-partner.at).

Your request will be processed within one month and you will be informed of the actions taken. Due to complex individual requests or the numerous requests received, processing times can exceed the one-month period; the request will then be fully processed within a further two months after the expiry of the one-month period. Generally, requests are free of charge. However, in the case of excessive or clearly groundless requests, KUHN LADETECHNIK GMBH reserves the right to refuse to process these or to process them for a fee of € 120.00 per working hour.

If the right to objection is exercised, we will immediately check the extent to which the stored data is still required, in particular for processing a report. Data that is no longer required will be deleted immediately. Furthermore, you can revoke your consent at any time.

Should data be required for the assertion, exercise or defence of legal claims, or the fulfilment of contractual obligations, the request for deletion can only be processed after the compelling and necessary reasons for storage cease to exist.

Please note the information under "Purpose of the reporting system and data processing". You also have a right of appeal to the Austrian data protection authority, "DSB of the Republic of Austria (<https://www.dsb.gv.at/datenschutz>)"

### **IV. Your contact person**

For matters concerning data privacy, you may contact our commissioned law firm at any time.

EBNER AICHINGER GUGGENBERGER  
Rechtsanwälte GmbH  
Sterneckstraße 35  
5020 Salzburg  
Tel: 0662 880040  
Email: [wb.kuhn@eag-partner.at](mailto:wb.kuhn@eag-partner.at)