

## Directive on the handling of alerts

VRG407 - RL - EN

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## 1. Jurisdiction

Nation	Establishment	
Argentina; Austria; France; Germany; Great Britain; Italy; international; Poland; Romania; Russia; Turkey; USA	BAR; BEV; BIS; BRI; BUE; CAM; CAO; COC; GAG; GEB; GIF; HEX; LEX; LTPro; MAR; MBI; international; RAM; RAU; RAU TEC; RIO; SHU; SJO; TBP; TIM; URB; WIS; WOE	
Process 1	Process 2	Expertise
Fiscal/legal/compliance	Compliance	[Process 3]

## 2. Introduction

Egger Holzwerkstoffe GmbH and its subsidiaries (the **EGGER Group**) undertake to comply with all legal, regulatory or licensing conditions of the countries where EGGER operates.

However, should employees or third parties outside the EGGER Group, such as suppliers, customers or others, nevertheless have any suspicions or indications of possible violations of law, company policy or ethical standards by employees or other individuals during their cooperation with the EGGER Group, such persons (**whistleblowers**) may contact the communication channels indicated in **section 4** and submit a report regarding such suspicion or indication of violations (the **report**). Under no circumstances will disciplinary proceedings be initiated against an employee as a whistleblower because he or she submits a report, even if it turns out to be unfounded, provided that the information has been provided in good faith and is not intentionally false.

This EGGER Group Whistleblowing Directive (the **Directive**) describes and regulates the reporting channels, the handling of reports submitted by whistleblowers, the protection of whistleblowers and the rules in case of misuse of the reporting service within the EGGER Group. It represents the minimum standard and is supplemented or consolidated by operational guidelines where necessary or reasonable.

This directive applies to all companies within the EGGER Group. If necessary, it will be reviewed and updated once a year by the tax/legal/compliance department and will be approved by the Group CFO.

## 3. Reporting Violations

Whistleblowers are expressly asked to report situations that suggest a violation of the rules and regulations applicable to the EGGER Group via the suggested reporting channels indicated in **section 4**, but they are free to decide to do so. A report may also be submitted anonymously in each reporting channel, as far as possible.

The possibilities for reporting are not limited to compliance-related topics, but can include all violations of the EGGER Code of Conduct, in particular, but not limited to, topics such as corruption offences and cases of fraud; violations of antitrust law; violations of anti-money laundering regulations; violations of capital market law; cases of discrimination such as bullying, stalking, sexual violence; cases of serious non-compliance with internal regulations, in particular compliance guidelines, work instructions; violations of data protection and breaches of business secrets.

If an employee does not want to report a violation but would like advice on what to do in a specific situation, he or she can contact the local compliance contact persons published in EGGERnet under [Tools and Services - Tax/Legal/Compliance - Local](#). If employees have questions related to labour relations and human resources issues and have no suspicions or indications of possible violations, they should contact the local human resources or works council.

#### 4. Signalling channels

Each employee may report to his or her supervisor, the EGGER human resources departments, the EGGER management, the local EGGER legal department or the corporate tax/legal/compliance department and, if explicitly appointed, a compliance officer within the EGGER Group.

These report recipients, as well as all other persons receiving reports in the EGGER Group, must forward whistleblower reports to the competent higher management responsible for an internal investigation without undue delay, as stated in section 9 of VRG408 Group Compliance Directive, in particular to the divisional CFO (the **report manager**) or alternatively to the tax/legal/corporate compliance department, which will then decide for itself how to proceed with the report.

In addition, an independent external advocate has been appointed to whom employees and third-party informants can turn (the ombudsman's **office**). Details of the ombudsman's office are given in **Section 6** of this Directive.

#### 5. General report management and annual overview

Each report will be treated in accordance with the law and internal regulations and in consideration of the interests of all parties involved. All information provided by the informant, even if a name is mentioned, will be treated confidentially at all times. If a report is submitted anonymously, it shall then be treated anonymously as far as possible.

Time limits, documentation, information and feedback provisions will be handled by the report manager, unless the report was sent via the ombudsman's office. In this case, the special procedural rules described in **Section 6** apply. If the report is sent without recourse to the ombudsman's office, the report manager confirms to the whistleblower that he or she has received the report within seven days of receipt. The report manager shall also provide feedback to the whistleblower within a reasonable period of time not exceeding three months from the confirmation of receipt or, if no confirmation is provided to the whistleblower, three months from the expiry of the seven-day period after submission of the report.

The report manager shall document the report appropriately and keep a record of each report received, in accordance with confidentiality requirements. If an unrecorded telephone line or other unrecorded voice messaging system is used for reporting, the oral report shall be documented in the form of an accurate account of the conversation.

Relationship managers are responsible for investigating and (re)establishing compliance as described by VRG408 Group Compliance Guideline. The conditions under which the persons involved in a report must be informed are set out in **Section 8**.

Every year at the end of EGGER's financial year, each divisional CFO must provide a summary overview of the reports received in the last year to the tax/legal/compliance department. This overview must be submitted even in the absence of reports and must indicate this fact. The tax/legal/corporate compliance department shall present this overview as part of the annual compliance report to the group CFO.

#### 6. Management of reports submitted through the ombudsman's office and annual overview

The EGGER Group has appointed an ombudsman's office to which any whistleblower may report suspicions or indications of violations and for which special procedural rules, described in this section,

apply. The ombudsman's office consists of an independent lawyer, Dr. Carsten Thiel von Herff (the **ombudsman**). Employees are informed about the communication channels of the ombudsman's office in EGGERnet under Tools and Services - Tax/legal/compliance - Ombudsman's office, while third-party informants are informed on the EGGER website under Compliance and in the EGGER Supplier Code of Conduct. The ombudsman can be contacted in several languages via telephone, e-mail, online reporting site or, if explicitly requested, physically. The consultation is simple, free and voluntary. At the request of the whistleblower, the ombudsman will maintain the whistleblower's anonymity towards the EGGER Group. The whistleblower may request information on the status of the report from the ombudsman at any time.

The ombudsman is not subject to instructions from the EGGER Group regarding the handling of the content of the matter, as this could breach the confidentiality guaranteed to the whistleblower. He is responsible for informing the whistleblower in due time about the receipt of the report.

The ombudsman conducts a plausibility check for each report and, if there is sufficient suspicion of a breach, the ombudsman will forward the report to the tax/legal/compliance department. After a thorough check, the ombudsman decides whether and to what extent to forward the reported facts. The ombudsman generally forwards reports only with the consent of the whistleblower. However, in exceptional cases, if the ombudsman is convinced that there is an imminent danger, he may forward the report to the tax/legal/compliance department without the whistleblower's prior explicit consent. In this case, the ombudsman should make the report as anonymous as possible.

The tax/legal/compliance department will forward each report to the reporting manager. The ombudsman does not conduct an investigation. After the internal investigation as described in VRG408 Group Compliance Directive, the facts about how the report was handled will be communicated by the reporting manager to the tax/legal/corporate compliance department, which will forward the necessary information about the report to the ombudsman. The ombudsman will inform the whistleblower of the outcome within the limits of the law at the latest at the end of the process.

If the ombudsman is heard as a witness in civil, criminal or other proceedings, he may only reveal the name and identity of the informant if he is expressly authorised to do so by EGGER and the informant.

Every year at the end of EGGER's financial year, the ombudsman provides a summary overview of the reports received anonymously over the past year to the tax/legal/compliance department. This overview shall be submitted even in the absence of reports and shall indicate this fact. The tax/legal/corporate compliance department shall submit this overview as part of the annual compliance report to the group CFO.

## **7. Protection of whistleblowers and rules in case of abuse**

The whistleblower is generally protected from discriminatory or disciplinary measures. Retaliation against the whistleblower is not tolerated.

Each whistleblower may send an anonymous report to the ombudsman's office or may decide to reveal his or her identity. In any case, the ombudsman and EGGER will treat his or her identity confidentially. This also applies to all other information that refers to the identity of the informant in a direct or indirect way. Furthermore, the ombudsman is subject to professional secrecy.

The whistleblower's desire to protect his or her identity is opposed to the interest of the persons involved in the reports in the disclosure of facts. Therefore, intentional abuse of the possibility to submit reports is not tolerated. For this reason, employees are informed at EGGERnet that if the information has been sent in good faith and is not intentionally false, the whistleblower will not suffer any consequences. In the case of an intentional misuse of the report, the identity of the whistleblower can be revealed to EGGER and sanctions can be imposed in accordance with VRG408 Group Compliance Directive.

## **8. Data Protection**

Compliance with the legal duty of retention and data protection regulations must be ensured by the EGGER Group companies concerned and, if the report is made through the ombudsman's office, also by the ombudsman. If the report is not anonymous, the personal data collected shall be limited to information on the identity, function and contact details of the persons concerned and the whistleblower and other personal data that is absolutely necessary for the processing of the facts. Personal data that are clearly not relevant for the processing of a specific report must not be collected or, if accidentally collected, must be deleted without undue delay. Furthermore, only reported facts, processing details, report follow-up and inspection documents are retained.

Records on reports prepared by report managers in accordance with **Section 5** of this Directive shall be kept for a proportionate time and no longer than necessary, in compliance with legal requirements.

Persons implicated in a report will be informed by report managers as soon as possible of their involvement and, if applicable, will be informed of their duty to provide information and rights of rectification. However, if there is a significant risk that such notification will compromise the investigation, notification may be delayed until the investigation is completed or until the significant risk ceases to exist.