

SPEAK UP GUIDELINE - tellUS!

(Rules of Procedure)

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I. INTRODUCTION

As stated in our Code of Conduct (Section 1), HELLA's continued success and reputation depends on each HELLA employee acting lawfully and with integrity in the daily work.

Violations of the HELLA Code of Conduct, applicable laws and our internal rules put HELLA's success and reputation at risk and may result in serious harm – for HELLA, affected employees and third parties.

HELLA therefore encourages every employee and third party to ask questions, address concerns and report actual or potential violations of the HELLA Code of Conduct, applicable laws and internal rules within HELLA or along the supply chain (notably relating to Human Rights and Environmental violations and/or risks) to prevent, detect, terminate and correct any misconduct ("**Speak Up**").

HELLA strives to live a Speak Up culture. Each employee and third party should feel comfortable speaking up.

Every HELLA Manager plays an important role in fostering a Speak Up culture in his / her area of responsibility, notably by (i) taking actions to encourage Speak Up within his / her organisation, (ii) actively listening to HELLA employees or third parties speaking up, (iii) effectively addressing the matter, either directly or with the help of the Compliance organization or other functions, and (iv) protecting the persons speaking up in good faith.

This Guideline aims at:

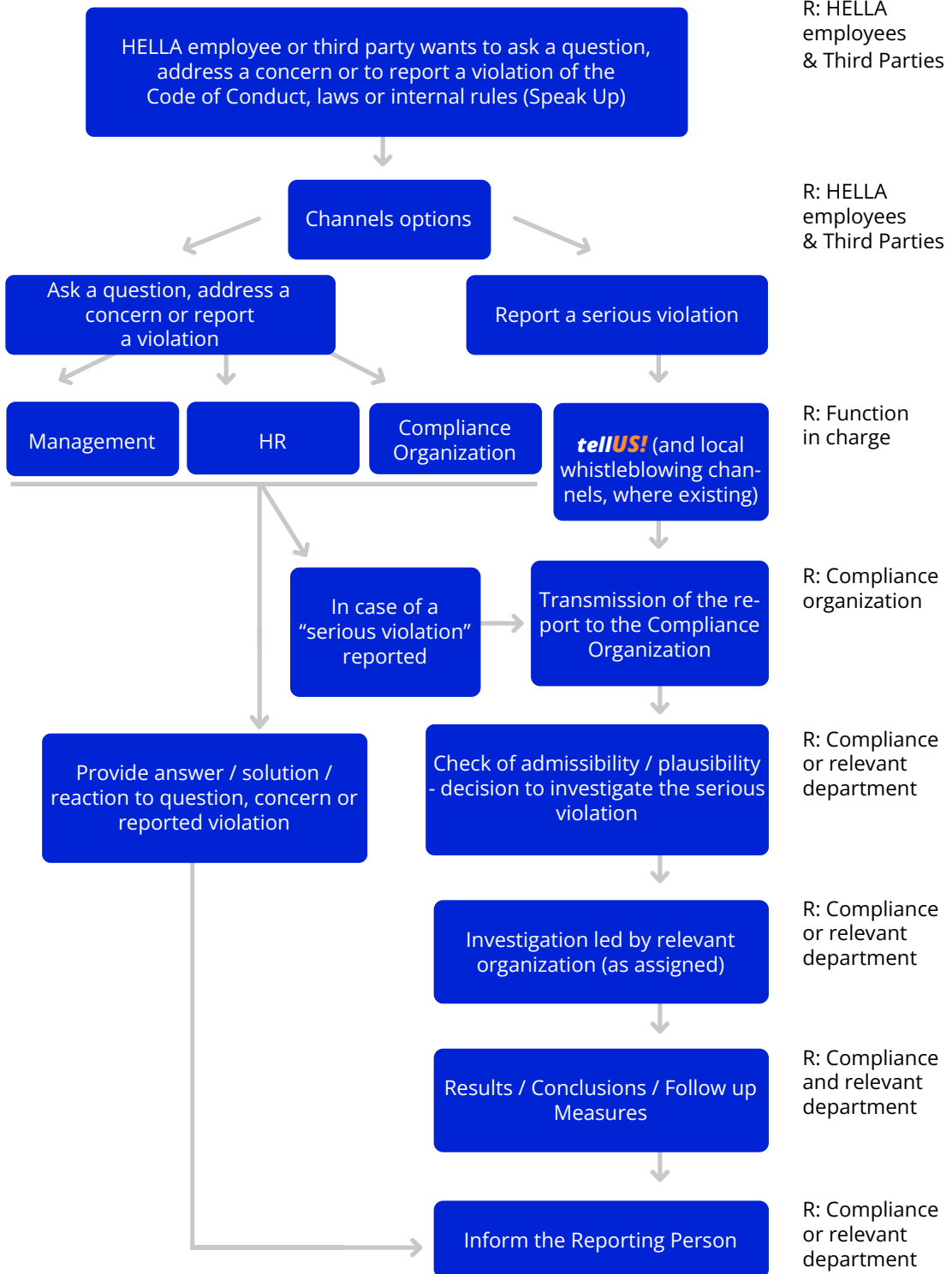
- (i) emphasizing the overall importance of asking questions, addressing concerns and reporting compliance violations, i.e., of Speaking Up, and,
- (ii) in particular, explaining how serious violations of the HELLA Code of Conduct, applicable laws and internal rules should be addressed and reported via the web-based reporting (whistleblowing) channel "**tellUS!**" as well as how HELLA deals with such **tellUS!** reports (**tellUS!** Rules of Procedure).

This Guideline takes into account the legal requirements of the EU Directive (2019/1937) on the protection of persons who report breaches of European Union law (EU Whistleblowing Directive), as implemented notably by the the German Whistleblower Protection Act (Hinweisgeberschutzgesetz, HinSG), as well as of the German Act on Due Diligence in Supply Chains (Lieferkettensorgfaltspflichtengesetz, LkSG).

HELLA respects the whistleblowing regulation of all countries where it operates. Where a local law deviates from this Guideline (be it in an EU member state or any country outside the EU), the HELLA company concerned adapts this Guideline to the local regulation. The Regional / Local Compliance Officer has to consent to such deviating local rules.

II. FLOWCHART

R: Responsible
C: Contributor



III. CHANNELS TO SPEAK UP

There are two types of Speaking Up:

1. Standard ways for any HELLA employee to directly ask questions, address concerns and report violations, and
2. **tellUS!** – the specific reporting (whistleblowing) channel available to any HELLA employee and third party to report serious violations (i.e., with a more restricted scope of application).

1. Standard Ways of Speaking Up – Direct Contact

Every HELLA employee, irrespective of her / his position, location, and seniority may freely ask a question, address a concern about or report a violation directly (personally) to:

- a) **Management:** her / his line manager, another manager or the General Manager of his / her company or plant, or
- b) **Human Resources:** his / her local HR Manager or any other local or corporate HR manager, or
- c) **Compliance:** any member of the Compliance Organization, be it at local / regional level (Local / Regional Compliance Officer / Agent) or be it at corporate level (Head of Corporate Compliance Office or any of its members),

as they may be in the best position to address the concern locally.

If, for whatever reasons, a HELLA employee cannot or does not wish to address or report actual or potential misconduct by means of a direct contact, he / she can use the web-based reporting channel **tellUS!** – designed for reporting serious violations.

2. Specific Whistleblowing Channel – **tellUS!** (Rules of Procedure)

HELLA operates the following group-wide, transparent and accessible, standardized procedure to deal with actual or potential serious violations of the HELLA Code of Conduct, applicable laws and internal rules reported via the specific whistleblowing channel **tellUS!** managed by the Corporate Compliance Office as Reporting Office.

a) **Who can use **tellUS!** ?**

Every HELLA employee and any external third persons (e.g., supplier, customer, other business partner, their employees, any organisation) can use **tellUS!** to report serious violations in good faith.

b) When to use **tellUS!**?

Any good-faith belief of an actual or potential serious violation of the HELLA Code of Conduct, applicable laws or internal rules, committed by HELLA employees or in connection with HELLA's business can be reported via **tellUS!**. Such violations may relate to - but are not limited to:

- Fraud
- Theft
- Corruption / Bribery
- Conflicts of Interests
- Anti-competitive practices (Competition Law)
- Health & Safety
- Human rights or environmental risks and / or violations
(at HELLA or in the global supply chain)
- Harassment, Discrimination, Retaliation
- Labour Law
- Information / Cyber Security
- Data Privacy
- Export control / Sanctions
- Accounting & Tax Rules
- Product Safety / Technical Compliance

c) Why and how to use **tellUS!**?

HELLA takes every report of an actual or potential violation seriously!

tellUS! is a web-based application which is managed by an independent third party operator. It is available 24/7 at <https://hella.whistleblownetwork.net>.

Whilst the information on the website's starting page and the form to submit the allegation is only provided in certain languages, the reporting person can submit the report in other languages, including his / her native language – as desired.

The reporting person can choose to report **anonymously** (as permitted by local law), whilst HELLA encourages its employees and third parties to provide their identity when submitting a report.

The reporting person is asked to describe **the allegation as detailed as possible** and to upload any documents, as applicable, to enable and facilitate the handling of the report. If possible, the following information should be provided:

- What happened (summary of the incident)?
- Who was involved & who was affected (names, departments)?
- Where did it happen (country, location, department)?
- When did it happen (date, period, time)?
- What is the damage (extent, scope)?
- Is there proof (documentation – can be uploaded), are there witnesses?

The reporting person is further asked to open a confidential and protected **dialogue box** in **tellUS!** (even if he / she chooses to report anonymously) so that he / she:

- receives an acknowledgement of receipt within 7 days after having submitted the report,
- can be contacted to provide further information and clarify information provided,
- is able to get notified of the status and the final outcome relating to the report,
- receives a status update no later than 90 days after the report has been submitted,
- can be informed in case no check / investigation is carried out (because the allegation is not admissible or plausible, i.e., there is not a sufficient suspicion of a serious violation).

d) What happens after the report has been submitted?

Submitted reports are received & immediately reviewed by the Compliance Organisation to assess their admissibility & plausibility (i.e., if there are sufficient indications of a serious violation). If the report lacks admissibility and/or plausibility, no further check will be carried out for legal reasons and the handling of this report is closed in **tellUS!**

If the report is admissible and plausible, the Compliance organisation may involve further expertise departments for the best possible handling of the report, i.e., to execute the check of the allegation. If the Compliance organisation does not execute the check of the complaint itself, the handling of the report is assigned to an expertise department. Further expertise departments involved may be e.g., Internal Audit, Security, HR, Data Privacy, Information Security, Sustainability, Environment – Health & Safety. They all act independently and are committed to confidentiality (as allowed by applicable laws). In exceptional cases, external service providers can be retained to execute, or support the execution of, the check of the allegation.

In the course of checking the allegation, HELLA seeks:

- to clarify the facts (review of documents and electronic data, interview with named and other persons),
- to assess the findings and summarize results, and
- depending on the results in the individual case, to recommend appropriate follow-up measures (preventive and/or remedial actions, incl. disciplinary sanctions) to be taken by the
- responsible management.

The handling of the check of the allegation is documented in **tellUS!**.

The duration of this procedure depends on the scope & complexity of the allegation; it can take only some days / weeks but it may also take several months.

e) Whistleblower Protection

HELLA protects the confidentiality of the identity of the reporting person and of other persons named in the report in accordance with the law.

Reporting persons are protected against any form of retaliation caused by the report. However, persons who reported in bad faith or knowingly provided false information are not protected. Such an abuse of the reporting channel may lead to disciplinary and other sanctions.

f) Principles & Data Privacy

When handling reports, HELLA adheres to the **principles of fair process, presumption of innocence** and **proportionality** and HELLA respects the **data privacy rules** as attached in the Annex.

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