

INCASE

Whistleblower Policy

Purpose

InCase is committed to the highest levels of integrity, transparency and ethical business practices. This Whistleblower Policy is intended to enable employees, suppliers, customers and other stakeholders to report unlawful behavior, wrongdoing or violations of company policies in a safe and confidential manner without fear of retaliation. Whistleblowers who report potential misconduct in good faith will be protected and any form of retaliation against them will not be tolerated.

Who is a whistleblower?

A whistleblower is a person who reports illegal or unethical conduct, practices or actions within an organization, either internally or to an external authority. Whistleblowers play a critical role in exposing and preventing misconduct in the workplace, protecting the interests of stakeholders and promoting transparency and accountability in organizations. It takes courage to come forward as a whistleblower, often at great personal risk. It is therefore important that organizations have policies and procedures in place to protect and support them.

What can be reported?

A whistleblower is an individual who, in good faith, reports illegal, unethical or improper acts within the organization, including but not limited to:

- Violations of laws and regulations
- Fraud, corruption or bribery
- Violations of the InCase Code of Conduct
- Discrimination or harassment
- Health and safety violations
- Environmental offenses
- Financial misconduct

How can activities be reported?

Whistleblowers can report grievances anonymously or non-anonymously in the following ways:

- Reporting to supervisors: employees can contact their direct supervisor.
- Independent e-mail: A special, confidential whistleblower hotline and/or e-mail address compliance@incase-gmbh.de is available.
- Anonymous reporting: It is possible to submit reports anonymously via a secure online form or by post to Complaints Department, InCase Handelsgesellschaft mbH, Nordsternstr. 25, 45329 Essen, Germany.

Confidentiality and anonymity

The company guarantees that all whistleblower reports will be treated confidentially. Whistleblowers may do so anonymously, and every effort will be made to protect the identity of the individual unless disclosure is required by law.

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Investigation procedure

Once a report is received, it will be processed as follows:

1. acknowledgement of receipt: the whistleblower receives confirmation that their report has been received (unless anonymous).
2. investigation team: A special, independent investigation team will review the allegations and gather the necessary evidence.
3. investigation: The allegations will be investigated thoroughly and fairly. The investigation team will have access to all relevant information in order to make an objective assessment.
4. final report: At the conclusion of the investigation, a report will be prepared summarizing the facts and proposing corrective actions as appropriate.

Protection from retaliation

InCase is committed to protecting any whistleblower from retaliation. Any form of retaliation, such as termination, demotion, discrimination or harassment against an individual who has made a report in good faith, is strictly prohibited and will be subject to disciplinary action. Employees who retaliate will be subject to disciplinary action, up to and including termination.

Unfounded reports

Reports that knowingly contain false information or are made with malicious intent are a violation of this policy. Such cases may result in disciplinary action. Whistleblowers who act in good faith, regardless of the outcome of the investigation, will not be penalized.

Monitoring and review

This policy will be reviewed regularly to ensure that it remains effective and complies with current legal requirements and best practice. Adjustments will be made if required by legal or operational changes.