



Compliance Rules and Regulations

E3 Holding SE

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A. Compliance Policy

This policy is intended to lay the foundation for how compliance is understood at E3 Holding SE and its subsidiaries (hereinafter referred to as “**E3 Group**”). It applies to all of E3 Group’s activities and contains binding provisions and organisational measures to ensure that E3 Group companies and their employees act in accordance with the law and the policy.

1. Our understanding of compliance

“Compliance” is understood as:

- firstly, adhering to all compliance regulations. This includes all applicable laws, regulations, internal policies, contractual obligations and voluntary commitments entered into by E3 Group companies or their employees and contracted third parties (e.g. service providers, consultants and advisers, or agencies);
- secondly, employees abiding by and aligning all their activities with the ethical principles of E3 Group’s corporate culture.

E3 Group’s corporate culture is also – but not exclusively – characterised by the principles of diversity, equal opportunity and inclusion. Integral to this is fostering a work environment that honours and values every employee, regardless of their age, ethnic origin and nationality, sex or gender identity, physical and cognitive abilities, religion or philosophical belief, sexual orientation or social background (please also refer to the Diversity, Equal Opportunity and Inclusion Policy). Although the German Act on Corporate Due Diligence in Supply Chains (LkSG) does not directly apply to E3 Group, we abide by its requirements in order to prevent or minimise human rights or environmental risks and to put an end to non-compliance with the provisions of this Act relating to human rights and the environment. This corporate culture is significantly driven by the principle of personal responsibility rooted in shared values, meaning that every single employee is responsible for complying with the rules that apply to the work they do.

Accordingly, E3 Group’s compliance organisation relies on employees acting autonomously, facilitating a permanent improvement and development process.

2. Our understanding of this policy

This policy constitutes the fundamental framework of E3 Group’s compliance organisation. It encompasses all management and employee levels, as well as all compliance-related legal, contractual, and internal company rules and regulations. The policy also establishes the organisational framework of compliance responsibilities within the company. Its parameters inform other policies, instructions and processes that further elaborate and implement the individual principles of compliant conduct.

3. Compliance responsibilities and relevant issues

3.1 Compliance responsibilities

Different E3 Group divisions and departments have compliance responsibilities, which might be restricted to certain areas or sub-divisions or may be interdisciplinary. In case of doubt, the Executive Management of E3 Holding SE will decide.

3.2 Responsibility of the Executive Management

E3 Holding SE's Executive Management is legally responsible for ensuring E3 Group has an adequate compliance organisation, and thus also for central compliance generally. The Executive Management fulfils this central compliance responsibility by assigning organisational and specific responsibilities to individual units in the company, which report to E3 Holding SE's Executive Management as well as to the subsidiaries' senior management.

3.3 Responsibilities of the Compliance Officers at Group and subsidiary level

The Compliance Officer at Group level is responsible for ensuring that compliance rules are observed and developed within E3 Holding SE, as well as for all compliance matters across E3 Group. The Compliance Officers at subsidiary level are responsible for compliance within their respective companies. If a subsidiary does not have a Compliance Officer, compliance responsibility lies with the respective senior management.

3.4 Compliance-related issues and fulfilling compliance responsibility

Compliance-related issues are identified, evaluated and assigned to the respective Compliance Officers based on the following criteria:

- Particular risks of a business activity,
- Likelihood of harm occurring,
- Legal interests jeopardised from a risk perspective,
- Expected extent of impact,
- Degree of possible reputational damage,
- Practical experience from day-to-day work,
- Results of specific risk analyses,
- Breaches of compliance rules by competitors.

An overview of the issues considered as compliance-related as well as their assignment to an area of responsibility within E3 Group companies is attached to this policy as **Annex 1**. Regardless of this, every employee must comply with the relevant rules that apply to their work.

As part of their professional responsibilities, these Officers are required to continuously acquire the necessary knowledge of internal and external compliance rules and determine how these rules should be communicated or implemented for employees, in addition to formulating measures to ensure these rules are complied with (rule responsibility). Specifically, this includes:

- monitoring necessary legal areas within the relevant scope of responsibility with regard to significant changes;
- continually evaluating the impact of legal changes on existing controls and processes;
- initiating measures or projects for cross-divisional issues;
- reporting obligations to the Executive Management or the respective management team in the event of material legal changes.

In addition, responsibility for compliance-related legal issues (e.g. ambiguities in interpretation and implementation, court proceedings, etc.) also lies with the Compliance Officer.

4. Compliance organisation

4.1 Distribution of responsibilities

E3 Group's compliance organisation is aligned with the Group structure. While some responsibilities relate to compliance-related issues of major importance for the Group and are therefore assigned to E3 Holding SE's Executive Management, others primarily pertain to subsidiaries' operational business activities and fall under the purview of the subsidiaries' management. Some of these last-mentioned responsibilities still require coordination and harmonisation because, despite relating primarily to operational matters within the subsidiaries, they also hold significance beyond the subsidiaries and require additional coordination. As a result, said responsibilities fall under the purview of both the subsidiaries and E3 Holding SE (coordinating entity).

4.2 Principle of adjustment and proportionality

The compliance organisation must respond to changes within E3 Group. A need for adjustment and improvement can also result from experiences in dealing with compliance-related rules and regulations and from changes in the legal framework or business practices. The principle of proportionality serves to safeguard a reasonable approach to implementing and adjusting compliance measures and to prevent bureaucratic over-regulation. The principle of adjustment and proportionality must be observed in all changes to existing compliance responsibilities and the compliance organisation.

4.3 Organisational structure

The compliance organisation within E3 Group mainly consists of the Compliance Officers at Group and subsidiary level and the Compliance Steering Committee, with certain designated officers also performing compliance functions as appointed. The specialist departments are required to inform the Compliance Officers at Group or subsidiary level of compliance-related events and breaches in accordance with the assigned responsibilities (see also section 5). Independent performance of compliance responsibilities requires appropriate space, resources and personnel.

4.4 Compliance Officers at Group and subsidiary level

4.4.1 Appointing Compliance Officers at Group and subsidiary level

At E3 Holding SE level, central compliance responsibility is assumed by the holding company's Compliance Officer, who reports to E3 Holding SE's Executive Management and is subject only to its instructions in this area.

The same applies to Compliance Officers at subsidiary level.

4.4.2 Duties of the Compliance Officers at Group and subsidiary level

The Compliance Officers at E3 Holding SE and at subsidiary level have the following main duties:

- a) Monitoring adherence to compliance requirements and other compliance objectives, and their iterative evolution;
- b) Identifying compliance-related risks within their company;
- c) Representing their company in the Compliance Steering Committee and during Compliance Officer meetings that also serve to coordinate compliance efforts at their company with those of E3 Holding SE;
- d) Advising employees of their company on compliance-related issues. The Compliance Officers at Group and subsidiary level are available as contact persons for employees and the Executive Management / senior management and receive reports about compliance violations;
- e) Supporting changes to existing and establishing new compliance-related standardised business processes and internal policies. In cases where no agreement can be reached on a change, E3 Holding SE's Executive Management or the senior management at subsidiary level will make the decision;
- f) Collaborating on the development and implementation of effective communication campaigns for compliance-related issues at their company;
- g) Raising awareness for compliance among executive staff at their company;
- h) Developing and implementing mandatory employee training to achieve compliance objectives.

4.4.3 Authorities of the Compliance Officers at Group and subsidiary level

The Compliance Officers at Group and subsidiary level have extensive information and control rights at their companies within the scope of statutory and company-internal provisions and the mandate of E3 Holding SE's Executive Management or of their respective senior management. In particular, they have the right to inspect all compliance-related processes without restriction, to have business documents and other correspondence presented to them and to question all employees about compliance-related matters.

The Compliance Officer at Group level reports to the Executive Management of E3 Holding SE, and the Compliance Officers of the subsidiaries report to both the Compliance Officer at Group level and to their senior management:

- immediately regarding any major compliance breaches within their companies. At the same time, they must propose measures to prevent any recurrences;

- no less than every three months on compliance-related activities;
- annually on the evaluation of potential risks within their company that could lead to compliance breaches or otherwise impact compliance objectives.

If the Compliance Officers at Group and subsidiary level are granted authority to issue instructions (by E3 Holding SE's Executive Management or by the subsidiary's senior management, as the case may be), these rights do not extend to individuals who are exempt by law.

All compliance-related processes must be fully documented by the Compliance Officers at Group or subsidiary level.

4.4.4 Compliance Officer meetings

The Compliance Officers at Group and subsidiary level, as well as any guests invited, should meet at regular intervals, but at least once a year, to discuss the current status and further development of the compliance objectives and the compliance organisation, and to exchange views on all aspects of compliance. Whilst this meeting does not constitute a decision-making body, it can develop, prepare and submit proposals for measures, improvements or new regulations, taking into account the purposes listed below. The main objective of these meetings is to:

- harmonise compliance objectives, culture and communication within E3 Group, as well as the compliance rules and regulations and their adjustment and development with a view to consistently handling compliance risks;
- provide a forum for the development of best practices within E3 Group;
- develop new compliance concepts and address new issues to provide early support and raise awareness among the Executive Management of E3 Holding SE and the management teams of the subsidiaries for compliance-related issues, including the development of decision-making documents;
- provide room for dialogue about (current) compliance-related issues, notable incidents, new insights and the implementation of measures within E3 Group and in a business context;
- provide a forum for training Compliance Officers at subsidiary level.

The Compliance Officer at Group level organises and chairs these meetings.

A legal adviser from E3 Group should also regularly attend the meetings. Furthermore, division heads should be invited to attend the meetings of the Compliance Officers (at Group and subsidiary level) where the issues discussed have an impact on their divisions or where their expertise might be required. Otherwise, the Compliance Officer at Group level decides on a case-by-case basis whether and which guests should be invited.

4.5 Compliance Steering Committee

A Compliance Steering Committee is set up and assigned the task of making recommendations in the event of major compliance breaches. It consists of:

- the Compliance Officer at Group level and, if applicable, the Compliance Officer at subsidiary level;
- a representative from Legal and/or an external lawyer appointed by the Executive Management of E3 Holding SE;
- a representative from HR.

In the event of major compliance breaches, the Compliance Steering Committee makes a recommendation on measures under employment law, on informing law enforcement or other authorities and, if applicable, on bringing claims for damages.

5. Handling reports of compliance breaches

All E3 Group company employees are encouraged to live up to their responsibility and blow the whistle on suspected compliance breaches by using the system set up for this purpose. There may even be times when employees are obliged to do so; this obligation applies, for example, in the case of major compliance breaches committed by third parties. Details of this and on how to handle reports are set out in the separate Whistleblowing System Policy.

When it comes to achieving a culture of compliance within E3 Group, supervisors have a special responsibility. They act as role models and are therefore required to report any major compliance breaches committed by third parties.

6. Internal rules and regulations and general business processes

6.1 Definition and amendment

The internal rules and regulations and general business processes within E3 Group should be reviewed regularly and amended as necessary to realise compliance objectives.

The respective organisational units and subsidiaries are responsible for defining and amending internal rules and regulations as well as standardised business processes relevant for compliance purposes. The Compliance Officers at Group and subsidiary level must approve any overarching new or amended compliance-related internal rules and regulations.

If no agreement can be reached, the Compliance Officer at Group level will inform the Executive Management of E3 Holding SE. In such a case, the Compliance Officers at subsidiary level will immediately inform the Compliance Officer at Group level and the senior management of the respective subsidiary.

6.2 Training

A key part of introducing mandatory internal rules and regulations and establishing general business processes with compliance relevance is providing affected employees with regular training. The Compliance Officers at subsidiary level are responsible for ensuring that these training sessions are conducted and that their content is anchored within the

overarching compliance framework. Uniform training sessions may also be held within E3 Group, with responsibility falling to the Compliance Officer at Group level.

7. Compliance audits

7.1 Objective and responsibility

Regular compliance audits with the aim of reviewing the rules and regulations is a key component of the compliance organisation. Doing so is necessary to obtain information on the degree of compliance with the rules and regulations and standardised business processes involving compliance, on possible compliance breaches, on the functionality and efficiency of the compliance organisation, and to make any changes needed. Whilst responsibility for this audit falls to the Compliance Officer at Group level – or to the respective Compliance Officers at subsidiary level, as the case may be – they may consult external advisers, after consulting with E3 Holding SE's Executive Management or subsidiary-level senior management.

7.2 Evaluation and adjustment of business processes

The results of the compliance audits shall be compiled in a report. These audit reports shall highlight any specific need for improvement with regard to the audited compliance-related standardised business processes and the audited issues, and develop corresponding proposals for decision by the Executive Management or the respective subsidiary management teams.

B. General Anti-Corruption Policy

Introduction

In line with its corporate philosophy, E3 Group, i.e. E3 Holding SE together with its subsidiaries, vehemently opposes conduct tied to corruption and other criminal offences. E3 Group's reputation is built on the actions, attitudes and conduct of its employees. Any cause to suspect corruption can be harmful to E3 Group's interests, reputation and integrity. This policy serves to prevent and combat corruption and commonly related criminal offences. While everyone remains responsible for their own actions, this policy provides guidance.

1. Corruption and related criminal offences

Corruption within the meaning of this policy is the abuse of a position within E3 Group to obtain a tangible or intangible benefit for oneself and/or a third party if accepting this benefit is prohibited under general law or E3 Group rules and regulations and exceeds the threshold of what is socially appropriate. The German Criminal Code (StGB) defines the following main corruption offences:

- Taking of bribes by and giving of bribes to elected officials (section 108e)
- Accepting benefits (section 331), granting benefits (section 333), taking bribes (section 332) and giving bribes (section 334), including where foreign and international officials are concerned (section 335a)
- Taking and giving bribes in commercial practice (section 299)
- Taking and giving bribes in the healthcare sector (sections 299a and 299b)
- Sports betting fraud (section 265c) and manipulation of professional sports competitions (section 265d)

Criminal offences commonly related to corruption include, but are not limited to, fraud (section 263 of the StGB), embezzlement (section 266 of the StGB), collusive tendering (section 298 of the StGB) and the breach of trade secrets (section 23 of the GeschGehG (German Act on the Protection of Trade Secrets)). E3 Group does not tolerate these offences, regardless of whether they are committed in the context of corruption.

2. Anti-Corruption Officer

The Compliance Officer acts as the Anti-Corruption Officer. The Anti-Corruption Officer

- is the contact person for all employees when it comes to preventing and combating corruption, irrespective of hierarchy level;
- advises E3 Holding SE's Executive Management, the subsidiaries' senior management, and supervisors on questions and actions regarding the prevention and combating of corruption;
- helps raise awareness among employees with training and/or educational measures;

- identifies and assesses signs of corruption early on and works towards quick and permanent risk resolution.

The Anti-Corruption Officer is independent in the performance of their role. Units and divisions are required to support the Compliance Officer in the performance of their duties as outlined in the previous paragraph. The Anti-Corruption Officer has the right to report directly to the Executive Management and must not be placed at any disadvantage as a result of performing their duties. The Anti-Corruption Officer is required to keep confidential all information about the personal situation of employees. This confidentiality obligation continues after the individual ceases to serve as Anti-Corruption Officer but does not extend to the disclosure of information vis-à-vis Executive Management and the responsible staff in Legal or HR if the Anti-Corruption Officer learns of facts that give rise to suspect a corruption offence. The Anti-Corruption Officer is required to adhere to applicable data protection laws when handling personal data.

3. Whistleblowing system

E3 Group encourages all employees to live up to their responsibility and blow the whistle on suspected compliance breaches. There may even be times when employees are obliged to do so; this obligation applies, for example, in the case of major compliance breaches committed by third parties.

When it comes to achieving a culture of compliance within E3 Group, supervisors have a special responsibility. They act as role models and are therefore required to report any major compliance breaches committed by third parties.

There is a separate E3 Group Whistleblowing System Policy, detailing the features and workings of the system.

4. Identifying and analysing areas of work that are vulnerable to corruption

Each head of an organisational unit is required to assess on a regular and on an event-driven basis, together with the Anti-Corruption Officer, if there are areas of work in their organisational unit that are vulnerable to corruption. Vulnerable areas of work include those in which roles could be abused because of the decisions being made or prepared there. No area of work within E3 Group is completely immune to corruption, and vulnerable areas do not have to be identical with a particular organisational unit. They can correspond to only parts of a unit or span more than one.

Where a vulnerable area of work has been identified, the corruption risk must be assessed. If a risk has been established, appropriate action must be taken to mitigate that risk, paying particular attention to whether or not organisational changes need to be made, staff needs to be reassigned and/or processes adjusted.

The results will be presented to E3 Holding SE's Executive Management, the subsidiaries' senior management, and the heads of the organisational units in question.

5. Special measures for areas of work that are vulnerable to corruption

If vulnerable areas have been identified as set out in section 4 above, the person responsible is required to ensure that

- various employees or organisational units are involved in the review or approval of business transactions. If reviewing each individual case is impossible because of legal requirements or due to practical issues that cannot be resolved, multi-party approval can be limited to spot checks or other measures can be implemented instead;
- decisions and the processes leading up to them are transparent (namely unambiguous responsibility assignments, reporting, IT-based process checks, full and exact documentation of the entire process);
- employee responsibilities rotate regularly where warranted and possible, i.e. above all in the case of particularly vulnerable areas of work. Staff rotation is based on legal and operational considerations as well as existing and implemented control measures.

6. Responsibilities of the supervisors

Supervisors serve as role models and have a duty of care for their direct reports. They are required to clearly define responsibilities and adequately review that tasks are properly fulfilled. In this context, they should also pay attention to signs of corruption. Supervisors are further required to raise awareness among their direct reports on a regular and needs-driven basis about corruption threats and make sure that their staff participates in anti-corruption training (see section 7).

If legal action, in particular in an employment law context, is being considered, the competent units and roles must be involved without undue delay. The Anti-Corruption Officer must also be informed.

7. Raising awareness through employee training

Training staff and raising awareness among them is key to E3 Group's efforts in preventing and combating corruption. Participating in E3 Group's anti-corruption training is mandatory for all E3 Holding SE employees. At subsidiary level, participation is mandatory for all executives, and for all employees working in a vulnerable area of work (see section 4) or bearing compliance responsibility. Subsidiaries are required to have rules in place to ensure that this duty to participate is fulfilled.

During the training, participants learn in which situations they could become entangled in corruption. They also learn the consequences of corrupt conduct that contravenes their employment contract or statutory obligations.

Employees working in or transferring to vulnerable areas of work should receive regular training, at least every two years, to raise awareness and inform them in greater depth about the specifics of their role.

8. Anti-corruption principles in procurement

When procuring goods and services, the applicable in-house rules and regulations must be observed. Procurement processes must be transparent, allowing third parties within E3 Group to understand and follow them at any time.

9. Accepting or granting gifts or rewards

Gifts, rewards or other benefits within the meaning of this policy result in an objective gain for employees, whether tangible or intangible. Accepting them is prohibited under general law or E3 Group rules and regulations if the threshold of what is socially appropriate is exceeded. This also applies to third parties (in particular friends or family members, but also an employee's sports club) making a gain due to their close relationship with E3 Group employees. A separate E3 Group policy addresses the details of this issue; it contains conclusive provisions on employees accepting or granting benefits, gifts or rewards. Please refer to that policy for details.

It is important to note that accepting or granting benefits, gifts or rewards can be subject to tax or social insurance contributions. That is why every employee is obliged to report any benefits, gifts or rewards they received from third parties to their employer without undue delay, providing evidence of the gross value of the benefit, gift or reward (including value-added tax).

10. Sponsorships and donations

A donation is a contribution that is made without expecting something in return. Sponsoring is the act of supporting an activity through the provision of goods, services or financial means in exchange for marketing or other beneficial publicity. It is common practice for the sponsor to be named to enhance their image.

At E3 Holding SE, sponsorships and donations require the express approval of the Executive Management through a formal resolution. At subsidiaries, too, a formal senior management resolution is required, subject to consultation with shareholders.

11. Sideline activities

As a rule, written notice must be given of paid sideline activities before they are commenced, including the type of activity, its duration and hours per week. Details are particularised in every E3 Group employee's employment contract. The Anti-Corruption Officer is authorised to check whether the declared sideline activity conflicts with the duties arising under the contract.

12. Conflicts of interest

12.1 Scope of conflicts of interest

A conflict of interest within the meaning of this policy refers especially to situations in

which an E3 Group company employee's personal relationship with a (potential) business partner puts them at risk of no longer being able to prepare, influence or take decisions freely and in the best interests of their employer when performing their professional duties. A conflict of interest arises when, e.g., family ties, friendships or economic connections create a level of intimacy that goes beyond what is required to maintain a good business relationship.

Examples of situations in which a conflict of interest can be assumed to exist include:

- personal relationships with the employer's suppliers, clients or other business partners (investments, mandates on management boards, etc.);
- misusing information available to the employee through their work;
- owning or acquiring assets or rights if the value of that asset or right is influenced by the activities of E3 Group companies;
- exploiting business opportunities arising from an employee's own role for personal gain;
- investment in or employment with a competitor.

When in doubt, "personal relationship" is to be interpreted *sensu lato*. A conflict of interest may also arise if it is not the employee themselves who is involved, but the employee's spouse, children, other family members or persons they have a close personal relationship with (e.g. members of their household).

12.2 Avoiding conflicts of interest

With E3 Group working to avoid conflicts of interest, the following rules apply:

- Employees must not become exposed to any conflict of interest without the approval of their supervisors and without an appropriate approach or appropriate measures having been defined. In the case of existing conflicts of interest or situations that could result in a conflict of interest, employees are required to disclose the existing or potential conflict of interest to their supervisor so that the latter can define an appropriate approach or appropriate measures. This disclosure obligation applies irrespective of the timing of the conflict of interest arising or having arisen.
- Employees can disclose a conflict of interest to their supervisor in writing (including e-mail) or orally. The supervisor is required to document the disclosure. Employees are also required to disclose an existing or potential conflict of interest if it arose prior to the publication of this policy. Supervisors who failed to document a prior disclosure are required to document the disclosure now.
- Disclosure and documentation of existing or potential conflicts of interest helps protect employees from the appearance of prejudice and ensure lawful conduct throughout E3 Group. The supervisor is required to hand a copy of their documentation to the employee and the Anti-Corruption Officer.
- If action must be taken to resolve an existing or prevent a potential conflict of interest, it must be proportionate to the interests of the employee in question and the interest of their employer. Timely disclosure of a conflict of interest must not result in a

disadvantage for the employee as regards their work within E3 Group. The supervisor is required to include the action taken into their above-mentioned documentation.

C. Whistleblowing System Policy

1. General provisions

1.1 Principles and objectives

E3 Holding SE and its subsidiaries (“E3 Group”) have voluntarily yet formally committed themselves to important compliance objectives. We define commitments as adhering to all applicable laws, regulations, internal policies, contractual obligations and voluntary commitments, including the principles of diversity, equal opportunity and inclusion. Integral to this is fostering a work environment that honours and values every employee, regardless of their age, ethnic origin and nationality, sex or gender identity, physical and cognitive abilities, religion or philosophical belief, sexual orientation or social background (please also refer to the Diversity, Equal Opportunity and Inclusion Policy). Although the German Act on Corporate Due Diligence in Supply Chains does not directly apply to E3 Group, we abide by its requirements in order to prevent or minimise human rights or environmental risks and to put an end to non-compliance with the provisions of this Act relating to human rights and the environment. Whenever an employee as a result of or in connection with their occupation conducts themselves in a manner that is contrary to a requirement or prohibition stipulated by an applicable law, regulation, internal policy, contractual obligation or voluntary commitment, this is considered to be a compliance breach.

However, even the most effective compliance organisation cannot guarantee that there will not be any compliance breaches at a company. In line with the principle of adjustment and proportionality (see section 4.2 of E3 Group’s Compliance Policy), E3 Group constantly strives to improve its compliance practice by adjusting it. A well-functioning whistleblowing system is key for identifying where adjustment may be needed and for remedying identified shortcomings. A large number of criminal offences and other compliance breaches would go unnoticed or unsolved if it were not for employees or third parties blowing the whistle, i.e. passing on information about non-compliance.

Whistleblowers acting in good faith must be protected from any kind of retaliation or discrimination to encourage people to proactively help uncover compliance breaches and establish the facts of the matter. Abuse of the whistleblowing system to denounce or defame others, however, will not be tolerated at E3 Group and may be sanctioned.

Likewise, individuals suspected of a compliance breach have to be treated fairly; the presumption of innocence applies until a final decision about the facts has been made. Individuals suspected of wrongdoing must be given the opportunity to make a statement before any investigation closes. If it is determined early on in an investigation that no breach has occurred, informing the individual in question and giving them the opportunity to make a statement may not be necessary if permissible under applicable data protection law.

When processing whistleblowing reports or investigating and sanctioning non-compliance, the “need-to-know principle” applies. This means that the group of individuals being informed about the whistleblowing report, the process and the result, as well as the information shared with these individuals, must be limited to what is strictly necessary.

Every E3 Group company and employee is required to fully cooperate in investigations. This includes, but is not limited to, handing over all documents and data, sharing full information and being truthful.

Impairing or obstructing an investigation, in particular tampering with witnesses or documents or withholding documents, is prohibited and can in itself become the subject of a compliance investigation and be sanctioned.

1.2 Implementing a whistleblowing system / major compliance breaches

All E3 Group company employees and all other individuals otherwise connected to an E3 Group company are encouraged to use one of the reporting methods (see section 3.2) to share their suspicions or knowledge of actual or potential compliance breaches that were or are highly likely to be committed at an E3 Group company, or of attempts to cover up any such breaches. This includes, but is not limited to, information about actual or potential breaches under section 2 (1) of the German Whistleblower Protection Act (HinSchG), breaches of E3 Group’s separate Diversity, Equal Opportunity and Inclusion Policy, and information about non-compliance with the provisions on human rights and the environment contained in the above-mentioned German Act on Corporate Due Diligence in Supply Chains.

It is important to note that there may even be times in which employees may be obliged to blow the whistle; this obligation applies, for example, in the case of major compliance breaches committed by third parties. Major compliance breaches include in particular:

- Corruption, tax and other economic crimes;
- Breaches of antitrust and competition law;
- Breaches of data protection law;
- Breaches of environmental regulations or occupational health and safety;
- Criminal or administrative offences committed by Executive Management, Advisory Board or Supervisory Board members;
- Breaches of the prohibition of discrimination against whistleblowers.

When it comes to achieving a culture of compliance within E3 Group, supervisors have a special responsibility. They act as role models and are therefore required to report any major compliance breaches committed by third parties.

Protecting a whistleblower from retaliation or discrimination is of particularly high importance if the whistleblower is in-house.

As a general rule, every report is acted on at E3 Group, even if filed anonymously. However, whistleblowers are asked to not submit their reports anonymously whenever possible because anonymous reports are often difficult to follow up on and there is no way to ask questions if something is unclear. It is rare that anonymous reports lead to all facts of a matter being established.

1.3 Data protection and confidentiality

When receiving and processing whistleblowing reports, data protection rules must be strictly followed. This applies to both the personal data of the whistleblower and of the individual(s) in question.

The principles of data avoidance, data minimisation and proportionality are key. Prior to processing any data, it must be thoroughly evaluated whether the situation warrants the processing of the data of the individual in question – and if so, whether the processing scope is justified. The same applies when investigating potential criminal offences. Data may only be processed if the balancing of interests test favours using the data.

It is absolutely essential that personal data be stored for the duration of the case to establish all facts of the matter. Once the case is closed, the data will be deleted in accordance with applicable rules and regulations. Applicable data protection laws are also observed when personal data is shared with authorities or other government agencies.

The individual in question is informed of the data processing as soon as possible without putting the success of the investigation at risk. This requires that the situation be regularly re-assessed by those in charge to determine the current stage of the investigation.

To ensure confidentiality, all in-house and external individuals involved in receiving or processing whistleblowing reports that show cause to suspect a compliance breach are required to personally sign a non-disclosure agreement covering any and all information they obtain during the course of the investigation. If these individuals are already legally bound to confidentiality, a separate non-disclosure agreement is not required.

1.4 Primacy of statutory reporting obligations

For the avoidance of doubt, this policy does not limit any statutory obligations related to reporting information and breaches (see section 4 of the above-mentioned German Whistleblower Protection Act). This policy does not affect those obligations.

1.5 Limitation to in-house compliance audits

When a whistleblower files a report under this policy, it only triggers an audit to establish whether or not a compliance breach has been committed. Following the audit, further measures can be taken. For the avoidance of doubt, such an audit and any eventual further measures do not replace a review or the exercise of any individual third-party rights. This means that filing whistleblowing reports under this policy is not relevant for the purposes of any limitation periods vis-a-vis E3 Group companies, or any time-limited rights. In particular, this applies to the exercise of labour rights of E3 Group company employees or third-party rights in connection with purchase processes. Individuals wishing to exercise

their rights must do so separately and irrespective of any whistleblowing report under this policy. If applicable, the whistleblower is to be informed of this fact.

2. Organisation and responsibilities

2.1 General provisions

The E3 Group compliance organisation essentially comprises the Compliance Officers at Group and subsidiary level and the Compliance Steering Committee.

2.2 Duties of Compliance Officers at Group and subsidiary level

Based on the organisational structure as described under section 4.3 in E3 Group's Compliance Policy, the Group-level Compliance Officer is responsible for receiving, recording and processing reports on potential compliance breaches at E3 Holding SE and on potential major compliance breaches at subsidiaries.

At subsidiary level, Compliance Officers are responsible for receiving and recording reports regarding their company and for processing reports on potential ordinary compliance breaches at their company. As opposed to major compliance breaches (see section 1.2 above), ordinary compliance breaches include breaches of contractual obligations where those breaches are not also unlawful.

In the event that other individuals need to be engaged, they too are bound to confidentiality.

If measures under employment law must be considered, the person responsible is required to involve all other responsible roles (Executive Management, HR) without undue delay and early enough to allow this action to be taken in a timely manner.

2.3 Compliance Steering Committee

If major compliance breaches have been identified, the Compliance Steering Committee is responsible for recommending further action (see section 4.5 in the Compliance Policy). This Committee also decides about further action in the event that the whistleblowing system has been abused.

2.4 Ombudsperson

E3 Holding SE appoints an ombudsperson, an independent, external and neutral party bound to confidentiality by professional duty. The ombudsperson is a point of contact for employees and third parties suspecting compliance breaches at E3 Group. In addition, the ombudsperson receives reports from the above-mentioned groups and is a general contact for any compliance matters or suspicions.

The ombudsperson allows for reports to be made anonymously.

Although E3 Holding SE appoints the ombudsperson, their impartiality ensures that whistleblowers (or other individuals consulting the ombudsperson) can trust them. It is essential that the ombudsperson honour this trusting relationship in the sole interest of the

whistleblowers or other individuals consulting them. The fact that E3 Holding SE appoints the ombudsperson does not change that.

3. Procedure

3.1 Documenting reports

Reports in accordance with this policy can be submitted in written form (as per section 126 of the German Civil Code (BGB)), in text form or orally via the reporting methods described below. All incoming reports are documented by the receiving unit in a permanently accessible manner, having regard to confidentiality requirements. For reports made by telephone or otherwise orally, a permanently accessible audio recording or a complete and accurate verbatim transcript may only be made with the consent of the whistleblower. If this consent has not been explicitly granted, the report must be documented in the form of a summary transcript by the person responsible for processing the report.

If the report is made orally during a meeting or by telephone, a complete and accurate record of the meeting may be created and retained with the whistleblower's consent. The record may be created by making a permanently accessible audio recording of the conversation or by having the person responsible for processing the report prepare a verbatim transcript of the meeting.

The whistleblower is given the opportunity to review the transcript, correct it if necessary and confirm it with their (electronic) signature. If an audio recording is used to prepare a transcript, it must be deleted as soon as the transcript is completed.

The report documentation is deleted three years after the procedure has been concluded. Documentation may be retained longer to meet prevailing legal requirements or other regulations, as long as doing so is necessary and proportionate. This would especially be the case where retention is required to perform other investigations or to carry out actions resulting from them.

3.2 Reporting methods

Employees of E3 Group companies and third parties may use three reporting methods to provide information in accordance with this policy. These are to be pointed out in an appropriate manner by the Compliance Officers at Group and subsidiary level. Each reporting method allows for the submission of reports both orally and in text form. Oral reports can be made by phone or otherwise orally. At the whistleblower's request, a meeting with the person responsible for processing reports can be arranged within a reasonable time frame. With the whistleblower's consent, this meeting may also take place by video and audio transmission. The three reporting methods are:

3.2.1 Submission to the Compliance Officer at Group level

The Compliance Officer at Group level is responsible for receiving reports regarding potential compliance breaches at E3 Holding SE as well as major compliance breaches (cf. section 1.2 above) at E3 Holding SE subsidiaries. If the Compliance Officer at Group level receives a report, they record and document it and assign it a case number. The whistleblower

– if known – shall be sent a confirmation of receipt within seven days of written or text-form reports being received, and the case number shall be communicated.

3.2.2 Submission to a Compliance Officer at subsidiary level

The Compliance Officers at subsidiary level are responsible for receiving reports regarding potential compliance breaches at their respective companies. If a Compliance Officer receives a report, they record and document it and assign it a case number. The whistleblower – if known – shall be sent a confirmation of receipt within seven days of written or text-form reports being received, and the case number shall be communicated.

3.2.3 Submission to the ombudsperson

Reports under this policy concerning E3 Group companies can also be submitted to the ombudsperson appointed by E3 Holding SE. This expressly includes reports involving the disclosure of a trade secret within the meaning of section 2 no. 1 of the German Act on the Protection of Trade Secrets (GeschGehG). E3 Group companies have given their consent for this purpose.

If the ombudsperson receives a report, they shall send the whistleblower a confirmation of receipt within seven days of written or text-form reports being received, provided the whistleblower is known. Otherwise, the ombudsperson records the report together with the whistleblower and advises them in the form of an initial assessment, regardless of whether the reported facts are likely to be relevant to compliance and what further steps may need to be taken or initiated.

The ombudsperson can forward the facts to the relevant units of E3 Holding SE in anonymised form at the request of the whistleblower, who must be informed of this option. If the report is passed on anonymously, the ombudsperson must ask the whistleblower for their consent to be contacted by the ombudsperson for any further inquiries. This ensures that even in cases where reports are forwarded to E3 Holding SE in anonymised form, the facts of the matter can be established with the benefit of being able to ask the whistleblower for further details without jeopardising their anonymity.

If consent to passing on the report is not given, the ombudsperson will not disclose the facts reported, the overall personal data or other facts, or the fact that the whistleblower has contacted the ombudsperson, to E3 Holding SE.

If consent is granted, the ombudsperson – with due regard to any restrictions imposed by the whistleblower – will prepare a short written report along with an assessment and send it to the relevant unit of E3 Holding SE, which generally is the Compliance Officer at Group level. If the Compliance Officer at Group level has been incriminated, the CEO must be informed instead, and if there are grounds to suspect any members of the Executive Management, the Chairperson of E3 Holding SE's Supervisory Board must be informed. In the event that members of the Supervisory Board are implicated, the CEO must be informed.

If the ombudsperson receives an anonymous report, they will forward it immediately to the responsible unit (i.e. generally to the Compliance Officer at Group level), or in the exceptions described in section 3.3.2, to the CEO or the Chairperson of the Supervisory Board.

3.3 Handling reports

3.3.1 General principle

Every report is investigated in the same way, regardless of who the whistleblower is or the position or role of the individual in question.

3.3.2 Exeptions

If the report implicates one or more individuals belonging to one or more of the following groups, the procedure deviates from the usual process as outlined below:

- Any report of suspected misconduct by members of the E3 Holding SE Executive Management must be immediately forwarded to the Chairperson of E3 Holding SE's Supervisory Board, who will decide on the further course of action in accordance with the applicable provisions of the Articles of Association and the law.
- Any report of suspected misconduct by the senior management of subsidiaries must be immediately forwarded to the Compliance Officer at Group level and to the chairperson of the company's respective supervisory body, who will decide on the further course of action in accordance with the applicable provisions of the articles of association and the law.
- Any report of suspected misconduct by the Compliance Officer at Group level or the employees they are responsible for must be immediately forwarded to the Executive Management of E3 Holding SE. The Executive Management will decide on the further course of action.
- Any report of suspected misconduct by a Compliance Officer at subsidiary level must be immediately forwarded to the Compliance Officer at Group level, who will decide on the further course of action.
- Any report of suspected misconduct by members of the E3 Holding SE Supervisory Board must be immediately forwarded to the CEO of E3 Holding SE, who will decide on the further course of action in accordance with the applicable provisions of the Articles of Association and the law.

3.3.3 Plausibility check of received reports

The Compliance Officer at Group or subsidiary level dealing with the report first carries out a plausibility check after the report has been recorded and documented. This check determines whether the reported facts – if true – would constitute a compliance breach. In this context, follow-up questions may also be directed at the whistleblower (possibly through the ombudsperson) and information may be requested from the implicated parties.

3.3.4 Procedure in the event of implausible reports

If the plausibility check fails to establish sufficient grounds to suspect a compliance breach has actually occurred, the case is closed. Reasoning must be documented and the whistleblower must be informed of the decision, unless the report was submitted anonymously.

Reported facts that do not constitute a compliance breach but may require action or improvements are forwarded to the relevant units after documentation.

The Compliance Officer at subsidiary level sends a brief report to the Compliance Officer at Group level for statistical purposes, stating the fact that a report has been received, the case number and the date on which the case was opened, and that the report was classified as implausible.

3.3.5 Procedure in the event an ordinary compliance breach is suspected

If the plausibility check establishes that there are sufficient grounds to suspect that an ordinary compliance breach has been committed, the Compliance Officer at Group or subsidiary level (depending on whether an employee of E3 Holding SE or of a subsidiary has been implicated) carries out an investigation and assesses the facts. They are obliged to independently, comprehensively and quickly establish the facts of the matter. Other units within E3 Group shall cooperate in line with the principle of proportionality.

Once the investigation is complete, the Compliance Officer at Group or subsidiary level prepares a final report in which the course of the investigation, its results and the finding for each implicated party (compliance breach established or not established) are documented in an audit-proof manner. If the implicated individual has not yet been given the opportunity to make a statement at this point, they must now be allowed to do so.

The Compliance Officer at Group or subsidiary level suggests, where appropriate, measures under employment law (in particular a warning, reprimand, dismissal) to the responsible HR department. If HR disagrees, they must provide detailed reasons.

The Compliance Officer at subsidiary level sends a brief report to the Compliance Officer at Group level for statistical purposes, stating the fact that a report has been received, the case number and the dates on which the case was opened and closed.

If the Compliance Officer at subsidiary level discovers circumstances during the investigation that indicate a major compliance breach (see section 1.2 above), they inform the Compliance Officer at Group level, who then categorises the case accordingly and proceeds as set out in this policy.

3.3.6 Procedure in the event a major compliance breach is suspected

If the plausibility check establishes that there are sufficient grounds to suspect that a major breach has been committed (section 1.2), the Compliance Officer at Group or subsidiary level categorises the case accordingly. The Compliance Officer at subsidiary level hands the case over to the Compliance Officer at Group level, along with a report that contains a brief description of the facts and an explanation of the grounds for the suspicion.

1. Ordering an investigation

In the event that a major breach has been reported, the Compliance Officer at Group level decides on the course the investigation will take, either delegating the investigation to a suitable unit within E3 Group or, if appropriate and reasonable, to a suitable law firm or auditing firm.

When ordering an internal or external investigation, the Compliance Officer at Group level provides a description of the established facts as well as details about the circumstances

to be investigated. Other units within E3 Group shall assist in establishing the facts of the matter in line with the principle of proportionality.

2. Investigation report

The result of the investigation must be documented by the investigating body (investigation report). The investigation report contains the course of the investigation, the evidence and any results, and a finding for each implicated party as to whether they committed a breach and, if so, which law, employment contract-related obligation, or internal rule was breached, and the severity of any wrongdoing.

The Compliance Officer at Group level must review the investigation report to ensure that the investigation has been carried out thoroughly and to their satisfaction. If necessary, further investigations must be carried out. If the implicated individual has not yet been given the opportunity to make a statement at this point, they must be allowed to do so immediately, provided that this does not jeopardise any further measures to be taken.

If the investigation report concludes that the implicated individual has not committed a compliance breach, the Compliance Officer at Group level must inform this person of the finding, as circumstances require. The Compliance Officer at Group level then works closely with the person in question to agree any appropriate remedial measures. Depending on the extent to which the allegation was known, measures including but not limited to company-internal communications may be considered. In the context of any remedial measures, no information about the person concerned may be disclosed without their prior consent.

3. Decision-making process

If a major compliance breach has been established, the Compliance Officer at Group level forwards the investigation report to the Compliance Steering Committee, which then makes a recommendation on measures under employment law, on informing law enforcement or other authorities and, if applicable, on bringing claims for damages. The Compliance Steering Committee immediately forwards these recommendations and the investigation report to the Executive Management of E3 Holding SE if it concerns a major compliance breach at E3 Holding SE, otherwise to the respective subsidiary's senior management and to the Executive Management of E3 Holding SE.

The Executive Management of E3 Holding SE then decides on the measures to be taken against the implicated individual(s), insofar as the compliance breach affects E3 Holding SE; otherwise, the decision is up to the senior management of the respective subsidiary.

3.3.7 Communication with the whistleblower

While the facts are being established, the whistleblower should be given a general status update at an appropriate time, usually after three months – but only if doing so does not affect internal inquiries or investigations related to the submitted report and does not prejudice the rights of anyone implicated or mentioned in the report. If further questions arise regarding the facts of the case, the unit receiving the report should contact the whistleblower and clarify any outstanding issues.

After a review has been completed, the whistleblower should receive a final statement on the report they submitted, concisely conveying the results of the investigations while respecting data protection requirements and the interests of third parties. The whistleblower should then be given the opportunity to respond to the statement. A final statement will not be sent or will be limited if sending it would adversely affect the legitimate concerns of third parties or E3 Group companies, in particular in connection with trade secrets.

3.4 Abuse of the whistleblowing system

If a retrospective assessment of the report shows that the whistleblower has abused the whistleblowing system, the Compliance Officer at Group or subsidiary level must immediately inform the Compliance Steering Committee, which will suggest a suitable employment law measure to the responsible HR department as appropriate.

3.5 Other findings

If other internal or external audits should uncover potential compliance breaches, these must be reported not only to the individuals responsible for the organisational units concerned, but also to the Compliance Officer at Group or subsidiary level.

D. Benefits, Gifts and Rewards Policy

1. Scope of application

This policy applies to E3 Holding SE and its subsidiaries (hereinafter “**E3 Group**”). It governs when and how E3 Group employees should accept or grant gifts or rewards (benefits).

2. General principle

E3 Group employees are generally not allowed to accept or grant any rewards, gifts or other benefits in the course of their professional activities. This also applies to benefits for related third parties. Employees also must not request any such benefits or allow themselves to be promised them.

Accepting or granting gifts or rewards may, as an exception, be permissible if they are socially appropriate within the spirit of this policy.

This policy is designed to help prevent even the appearance of bribery or corruption. Nothing should ever give rise to the impression that E3 Group employees’ decisions have been influenced by extraneous considerations. The policy is meant to prevent any dependence or conflict of interest from arising.

Non-cash benefits granted to employees by their employer in the course of their employment are not included in this policy (e.g., flowers for their birthday, Christmas gifts from Executive Management). All employees may consult their Anti-Corruption Officer at any time (for further information, refer to the General Anti-Corruption Policy).

3. Terms and definitions

3.1 Gifts and rewards

Gifts and rewards include any benefits (whether tangible or intangible) that result in a private gain to which the recipient is not entitled. It makes no difference whether the benefit is intended for the recipient themselves or for another person (e.g. family member, acquaintance or a sports team, charitable institution, non-profit organisation or other community organisation that the recipient supports). This may include remuneration received in the course of sideline activities (e.g. consulting fees for business partners or other companies). Regarding paid sideline activities, please note that there is a general duty to disclose any such activities prior to commencing them (cf. section 11 of the General Anti-Corruption Policy).

Examples of benefits include:

- Physical gifts,

- Money/vouchers,
- Tickets,
- Invitations, especially to business hospitality or events,
- Low interest rates, loans granted at non-standard conditions,
- Arranging options to make purchases at preferential prices,
- Being taken on informational, hospitality or holiday trips, or payment for them,
- Free or discounted provision of accommodation, cars or other goods,
- Redeeming vouchers, rewards points or similar things that are tied to deliveries/services for E3 Group companies and are meant to encourage collection, e.g. by receiving rewards upon reaching a certain level,
- Rebates, bonuses, credits in connection with business trips,
- other perks or benefits (e.g. including free or discounted services).

3.2 Accepting benefits

An employee is deemed to have accepted a benefit if they did not reject the benefit when it was offered. Expressly accepting the benefit or any other action need not occur. If the direct recipient of the benefit is a related third party (natural or legal person) of the employee, the benefit will be deemed to have accrued to the employee if it was granted with their knowledge or at their request.

3.3 Granting benefits

A benefit is deemed to have been granted if a business partner or public official is offered a benefit by an E3 Group employee, regardless of whether it is accepted or not. Similarly, a benefit is also deemed to have been granted where the benefit is intended for a related third party (natural or legal person) of the business partner and where the business partner or public official is informed of this.

3.4 Social appropriateness

Gift or rewards are considered to be socially appropriate if they are of moderate value and a gesture of courtesy according to generally accepted social and business practices. This will depend on both the occasion and the frequency at which benefits are granted, as well as on the recipient's position within the company.

Examples of socially appropriate benefits include:

- promotional articles, such as calendars, pens and notepads of low value;
- hospitality on an appropriate scale for seminars, official receptions, anniversary events, site visits, etc.;
- gifts to celebrate a work anniversary or birthday;
- flower bouquets as a thank you for an invitation;
- sharing a ride.

4. Catalogue of permissible and prohibited benefits

Category	„red“				
Prohibited benefits	<ul style="list-style-type: none"> — Benefits that are intended to influence business decisions, or that could appear to do so, especially in the lead up to a contract; — Benefits that could give rise to a conflict of interest; — Cash gifts or vouchers. 				
Employee obligations	<table> <tr> <th>Accepting benefits</th><th>Granting benefits</th></tr> <tr> <td> <ul style="list-style-type: none"> — Benefit may not be accepted; — Inform supervisor; — Return the non-cash benefit (cf. template in Annex 1); — Hand over cash gift to supervisor. </td><td> <ul style="list-style-type: none"> — Benefit may not be granted. </td></tr> </table>	Accepting benefits	Granting benefits	<ul style="list-style-type: none"> — Benefit may not be accepted; — Inform supervisor; — Return the non-cash benefit (cf. template in Annex 1); — Hand over cash gift to supervisor. 	<ul style="list-style-type: none"> — Benefit may not be granted.
Accepting benefits	Granting benefits				
<ul style="list-style-type: none"> — Benefit may not be accepted; — Inform supervisor; — Return the non-cash benefit (cf. template in Annex 1); — Hand over cash gift to supervisor. 	<ul style="list-style-type: none"> — Benefit may not be granted. 				
Supervisor obligations	<ul style="list-style-type: none"> — Notify Anti-Corruption Officer; — Clarify procedure for cash gifts. 				

Category	„amber“
Benefits requiring approval	<ul style="list-style-type: none"> — Benefits that, under consideration of the recipient's position, are considered uncustomary due to their value or nature, meaning they are more than a simple gesture of appreciation; — Agreeing unpaid advisory or service contracts between employees and business partners of E3 Group / public authorities that involve employees providing services for these business partners / public authorities; — Borderline cases – if in doubt, refer to the risk management questions in section 5 to decide.

	Accepting benefits	Granting benefits
Employee obligations	<ul style="list-style-type: none"> — Inform supervisor and get their written approval; — Only accept the benefit after receiving written approval; — Make any necessary tax declarations depending on the benefit's monetary value; — If rejected, return the non-cash benefit (cf. template in Annex 1). 	<ul style="list-style-type: none"> — Inform supervisor and get their written approval; — If refused, the benefit may not be granted.
Supervisor obligations	<ul style="list-style-type: none"> — Inform the Anti-Corruption Officer about the facts and make a joint decision; — Written approval or rejection based on the considerations in section 5 in consultation with the Anti-Corruption Officer. 	

Category	„green“	
Permissible gifts	<ul style="list-style-type: none"> — Customary gestures of appreciation that are socially appropriate and place the recipient under no obligation for a quid pro quo; — Customary, socially appropriate hospitality at events that the employee is attending in connection with their work, on assignment or in consideration of social commitments, or to which they are extending an invitation; — Rule of thumb: benefits of no more than EUR 30 annually per recipient can be considered socially appropriate; — To decide whether a benefit is permissible, refer to the risk management questions in section 5. 	
Employee obligations	Accepting benefits <ul style="list-style-type: none"> — Carefully consider whether a benefit is socially appropriate before accepting it; — Make any necessary tax declarations depending on the benefit's monetary value. 	Granting benefits <ul style="list-style-type: none"> — Carefully consider whether a benefit is socially appropriate before granting it.

5. Risk management questions to help decide what to do

If employees are offered benefits, the following risk management questions can help them decide what to do:

- Would my actions contravene any laws or company policy?
- Could my actions give rise to a reciprocal obligation (a “quid pro quo”)?
- Do I have the feeling that the benefit is meant to “get me hooked” so that I am rewarded on an ongoing basis for what the grantor wants me to do, making me dependent?
- Does the value of the benefit exceed what is sensible and socially appropriate?
- Would I be uncomfortable talking about the benefit with my boss and coworkers, or with my spouse/partner?
- Would I feel uneasy reading about the benefit in tomorrow’s newspaper?

Only if all of these risk management questions can be easily answered with “no” may the benefit be accepted/granted without a supervisor’s prior approval.

For the sake of clarity, when it comes to assessing whether gifts, hospitality and invitations are permissible, there are no black and white value limits because every case has to be assessed individually. E3 Group’s view, however, is that benefits can be considered socially appropriate if they do not exceed a value of EUR 30 annually per recipient and grantor. Despite this, it must be noted that this value limit tends to be considerably lower for benefits to public officials in a business context, and that – in some cases – benefits are never permissible. In these situations, E3 Group employees must clarify beforehand whether granting benefits is appropriate on a case-by-case basis.

6. Tips for supervisors

All supervisors must inform the Anti-Corruption Officer about the facts of cases that fall into the “amber” or “red” categories as per section 4 so that a decision can be jointly made about whether granting/accepting a benefit should be approved or rejected.

Generally the following points should be noted:

- Accepting a benefit should be prohibited if it could prejudice obligations owed under an employment contract and/or compromise an employee’s work. If there is cause to believe a third party could form this impression, accepting it should also be prohibited.
- Approval to accept benefits can be given subject to conditions (e.g. passing on the gift to a charitable organisation).
- Approval for attending informational trips organised by companies or other institutions that bear some or all of the travel costs may only be granted if the trip is overwhelmingly taking place for professional educational purposes and attending furthers a professional interest.

Where employees submit a case that is comparable to a case for which the supervisor and the Anti-Corruption Officer reached a decision in the past, supervisors can make a decision on their own.

In these situations, the supervisor must take special note of the frequency of the benefits. Where necessary, the Anti-Corruption Officer should be consulted again.

7. Duty of disclosure

If there is cause to suspect any improperly accepted or granted benefits, the first line of action is always to contact the Anti-Corruption Officer immediately.

8. Legal consequences

Employees that contravene the rules set out above are in breach of their duties as per their employment contract, regardless of whether they have committed a criminal offence.

In connection with accepting gifts and rewards, E3 Group employees may in particular also be subject to legal consequences arising from the following criminal offences:

- Accepting benefits (section 331 of the StGB)
- Taking bribes (section 332 of the StGB)
- Granting benefits (section 333 of the StGB)
- Giving bribes (section 334 of the StGB)
- Taking and giving bribes in commercial practice (section 299 of the StGB)

Criminal charges are determined on a case-by-case basis. All employees are urged to proceed with the utmost caution when it comes to accepting or granting gifts, rewards and benefits.

This Compliance Rules and Regulations has been drawn up in both German and English. Only the German version is legally binding; the English translation is provided for information purposes only. In the event of any discrepancies, the German version of the Compliance Rules and Regulations shall prevail over the English version.



E3 Holding SE

Overview/selection of issues that may be of particular relevance to Compliance

Issue	Responsibility
Company law / corporate governance	
Combating and preventing corruption	
Sponsorships / donations	
Cartel agreements / unfair competition	
Prevention of money laundering	
Compliance with sanctions / embargoes	
Human resources management, including taxes / social security	
HR-related statutory provisions and social law <ul style="list-style-type: none">— Individual agreements (including DE & I)— Collective agreements / co-determination	
Contract management	
Procurement / contracting	
Data protection	
Cyber security	
Insurance companies	
Public relations	
Sustainability management (Corporate Social Responsibility)	
Occupational health and safety / fire safety / environmental protection	
Occupational health management	
Fleet management	
German Act on Corporate Due Diligence in Supply Chains	



Annex 1 to the „Benefits, Gifts and Rewards Policy“

Suggested wording to be used when returning a benefit

Dear _____,

We would like to thank you for your (Christmas/birthday/____) gift, which we received on _____. Even though it goes without saying that we enjoy working with your company, we cannot keep your gift. In the interest of our Group-wide commitment to maintaining integrity and impartiality in our business dealings and decisions, general company policy prohibits us from accepting gifts or benefits of any kind.

As such, we ask for your understanding and are returning your gracious gift with thanks.

Yours sincerely,