

RULES OF PROCEDURE OF THE EBERSPÄCHER FOR WHISTLEBLOWERS

1 Our whistleblower system / complaints procedure

Integrity, compliance with the law and responsibility towards people and the environment are the guidelines for Eberspächer's business activities. In its Code of Conduct, Eberspächer has therefore obligated all employees to comply with applicable legal regulations worldwide in all actions and decisions, to respect human rights and to protect the environment. Eberspächer demands the same from its business partners in its Business Partner Code of Conduct.

In order to ensure compliance with regulations, human dignity and environmental protection, Eberspächer attaches great importance to becoming aware of potential violations within the area of responsibility and influence of Eberspächer in order to be able to clarify and, if necessary, remedy the situation. Eberspächer therefore encourages all employees, as well as external persons, to report suspected improper behavior.

To this end, Eberspächer has established a globally accessible whistleblower system with various reporting channels and internal reporting offices, which guarantees whistleblowers confidentiality and, if desired, anonymity, as well as an orderly procedure for processing the reports. In this way, we also fulfill our legal obligations to operate internal reporting offices in accordance with Section 12 of the German Whistleblower Protection Act (HinSchG) and to set up a complaints procedure in accordance with Section 3 (1) No. 7 of the German Supply Chain Due Diligence Act (LkSG).

This document describes the whistleblower system and the procedure following receipt of a report and provides whistleblowers with all the necessary information about their report.

2 What can be reported?

The reporting categories

Whistleblowers can report potential violations by employees or suppliers of Eberspächer worldwide against national or international legal regulations or against internal regulations of the Eberspächer Group, such as against the Code of Conduct, which were committed in connection with their employment at Eberspächer. Reports can be submitted in the following reporting categories in particular:

- Antitrust / Competition violations
- Corruption / Bribery / Corruptibility
- Fraud / Misappropriation / Theft / Embezzlement
- Violations of documentation obligations / Falsification of documents

- Violations of tax law / Customs law
- Export control / Embargoes / Sanctions
- Money laundering / Terrorist financing
- Violations of accounting / Bookkeeping obligations
- Infringement of business secrets
- Violations of data protection regulations / IT security regulations
- Violations of product-related obligations / Technical compliance
- Conflicts of interest

In addition, complaints about human rights and environmental risks as well as violations of human rights and environmental obligations arising from Eberspächer's business activities in its own business area or those of a direct or indirect supplier in the supply chain, such as violations of the Business Partner Code of Conduct, can be submitted, in particular

- Forbidden child labor / forced labor / slavery
- Disregard for union freedom and the right to collective bargaining
- Violations of occupational health and safety regulations
- Withholding the appropriate wage or the local statutory minimum wage
- Bullying / Harassment / Discrimination / Unequal treatment
- Violations of the prohibition on the impairment of food resources, drinking water and access to sanitary facilities
- Violations of the prohibition on unlawful eviction and land seizure
- Violations of the prohibition of the improper use of security personnel
- Obviously unlawful violation of legal positions
- Irresponsible handling of hazardous raw materials / chemicals such as mercury or persistent organic pollutants and waste

Information on grievances should also be submitted if they presumably do not fall under any of the reporting categories offered. Eberspächer is responsible for the exact legal assessment in all cases.

3 Who can report violations?

The whistleblower

Our whistleblower system / complaints procedure is open to everyone, in particular all employees of Eberspächer and its suppliers, but also affected parties or other third parties.

4 Where can information be submitted

Our reporting channels and internal reporting points

Eberspächer has set up various reporting channels for information and complaints, which are available to employees and external persons

Reporting channels are offered for all Eberspächer companies:

- a) Electronic reporting via the Eberspächer Speak Up whistleblower system, which can be accessed online via the Eberspächer homepage <https://www.eberspaecher.com/unternehmen/compliance> or via the link <https://eu.deloitte-halo.com/whistleblower/website/Eberspacher?Pg=1&Lang=en-US> around the clock in many languages at Eberspächer locations.
- b) E-mail message directly to the Compliance department in Esslingen/Germany via compliance@eberspaecher.com
- c) Postal notification to
Eberspächer Group GmbH & Co KG
Confidential to the attention of the Chief Compliance Officer
Eberspächerstr. 24
D-73730 Esslingen am Neckar
GERMANY.
- d) Please call +49 711 939-00.
- e) Personal notification to the Chief Compliance Officer, Eberspächerstr. 24, D-73730 Esslingen. If reporting in person, please make an appointment in advance via compliance@eberspaecher.com
Eberspächer employees can also personally contact managers, the Local Compliance Officer (LCO) and the Division Compliance Officer (DCO).

All reports are forwarded to the relevant internal reporting office at Eberspächer and documented there. Questions about the individual reporting channels, internal reporting offices and the procedure in detail, including before submitting a report, can be answered by Group Compliance at compliance@eberspaecher.com

Whistleblowers should describe the facts underlying their report as specifically and in as much detail as possible in order to enable the report to be processed effectively. Information on the place and time of the observed misconduct is helpful, as is the naming of persons involved and any damage caused. It is particularly important to be able to communicate with the whistleblower. Eberspächer Speak Up offers the option of uploading documents or photos and staying in contact with the responsible internal reporting office via a communication channel - anonymously if desired.

5 How are reports being processed

The procedure for reports

5.1 Receipt of the report

The reporting procedure begins when the report is received by an internal Eberspächer reporting office via a reporting channel provided

5.2 Receipt, documentation and confirmation of receipt

Incoming reports are registered by the responsible internal reporting office and documented in a permanently accessible but confidential manner.

Within seven working days, the whistleblower will receive a confirmation of receipt from the responsible internal reporting office, provided that the whistleblower has provided a contact option.

5.3 Examination of an initial suspicion and personal meeting

The competent reporting office checks the incoming report to see whether sufficient information has been provided to justify an initial suspicion of a breach of the law or due diligence. If the facts provided are not sufficient, the whistleblower will be asked for further information via the chosen contact channel. If it is not possible to make contact, if there is no response or if sufficient information is still not provided, the case will be closed.

If the whistleblower wishes to meet in person, the responsible internal reporting office or the responsible department will facilitate a personal meeting.

5.4 Conducting an investigation

If sufficient information is available to suggest a breach of law or due diligence, a detailed investigation is initiated. To the extent permitted by law, Eberspächer Group Compliance is in charge of the investigation and conducts it itself or commissions a suitable body to do so. The investigations are conducted impartially, fairly, promptly and with an open outcome.

In the event of bias or conflicts of interest, the investigation is conducted by an independent body. If there is no conflict of interest and no risk to the purpose of the investigation, the relevant Eberspächer department will be involved in the investigation process.

The investigation is intended to fully clarify the facts reported by the whistleblower, identify the parties involved and assess the impending or actual consequences for Eberspächer.

5.5 Conclusion of the investigation

The investigation is closed if the initial suspicion has been refuted, if the initial suspicion has been neither refuted nor confirmed, if the parties involved in the crime could not be identified beyond doubt or if the parties involved in the crime could be identified beyond doubt.

The course and results of the investigation are recorded in a documented final report. Remedial measures can also be proposed in this report.

The deletion of the whistleblower report, investigation and report generally takes place three years after the conclusion of the proceedings.

5.6 Involvement of and feedback to the whistleblower

Where possible and appropriate, the facts of the case are discussed with the whistleblower during the investigation.

No later than three months after sending the confirmation of receipt to the whistleblower, the responsible internal reporting office will provide the whistleblower with feedback on the follow-up measures taken or planned (e.g. internal investigations at the business unit concerned, the transfer of the procedure to another work unit or the closure of the procedure due to lack of evidence or for other reasons).

If an investigation has been conducted, the whistleblower will receive feedback on the results once the investigation has been completed.

Feedback to the whistleblower is always subject to the proviso that this does not affect the internal investigation or impair the rights of those affected by the report.

5.7 Remedial measures

The management of Eberspächer decides on suitable remedial measures in agreement with the personnel administration department, Eberspächer Group Compliance and the relevant specialist departments if a violation of the law is identified. In addition, necessary preventive measures are implemented.

If the investigation reveals sufficient evidence of a human rights or environmental risk or a related violation at Eberspächer, a direct or indirect supplier, a solution to remedy the situation will be developed by the responsible specialist department. In the case of human rights and environmental issues, the whistleblower may also be offered a procedure for amicable settlement.

The implementation of corrective measures is followed up by the responsible internal reporting office or the responsible department.

6 How are whistleblowers protected?

Anonymity, confidentiality, prohibition of discrimination

6.1 Anonymity and confidentiality

When submitting a report via Eberspächer Speak Up, the whistleblower has the option of choosing the level of security for their identity details: They can choose between "confidential but not anonymous" (personal data is disclosed in the report), and "anonymous" (identity is not disclosed at any stage of the process). If the report is anonymous, it is not possible to identify the whistleblower.

In any case, Eberspächer will investigate the report and treat the information provided confidentially. The identity of the whistleblower, the identity of the persons who are the subject of the report, as well as other persons

named in the report and all circumstances that allow conclusions to be drawn about the whistleblower will be treated confidentially by Eberspächer. The protection of personal data is guaranteed. Only the responsible persons of the respective internal reporting office of Eberspächer have access to the reports. If other company units or specialist departments need to be involved and information needs to be passed on as part of an investigation or for the development and implementation of remedial measures, this is subject to necessity and is subject to strict confidentiality.

The guarantee of confidentiality may be limited if a whistleblower deliberately makes incorrect reports or if Eberspächer is obliged to disclose the identity of the whistleblower at the request of third parties, in particular state law enforcement authorities. The confidentiality of the identity of persons who are the subject of the report may also be restricted for reasons of internal investigations, due to follow-up measures or at the request of authorities.

6.2 Prohibition of discrimination

Any discrimination, punishment, hostility or retaliation against whistleblowers will not be tolerated by Eberspächer.

If the whistleblower experiences intimidation or reprisals as a result of their report, we ask them to contact the Eberspächer Speak Up immediately or contact Eberspächer in any other way.

6.3 Rights of those affected

In all investigations based on a whistleblower reports, Eberspächer respects the general rights of those affected, in particular the general right to privacy, the protection of sensitive personal data, the right to be heard and the right to a fair trial.

7. Deliberate false reports

Whistleblowers who intentionally or through gross negligence submit false reports or information are not protected by Eberspächer.

If such whistleblowers are employees of Eberspächer, they must also expect measures under labor law (e.g. warning, dismissal) and other sanctions (e.g. compensation for damages, criminal prosecution) in this case.

8. External reporting offices

Before whistleblowers turn to external bodies (e.g. the Federal Office of Justice), they should first prefer to report to internal reporting offices so that Eberspächer can take effective internal action against a violation. If an internally reported violation has not been investigated, the whistleblower is free to contact an external reporting office.