

Guideline for the Complaints Procedure

1. Introduction

1.1 Purpose of the guideline

KNOLL Maschinenbau GmbH is committed to the sustainable and responsible execution of all business activities in the interests of the company, its employees, its business partners and the public. As a global family-run company, the protection and reinforcement of human rights and environment protection form the core of KNOLL Maschinenbau GmbH's entrepreneurial activities.

In order to be able to meet this requirement, it is important to identify potential wrongdoings or misconduct in our own area of business as well as of business partners in good time and seek a remedy. For this reason, it is very important for KNOLL Maschinenbau GmbH to receive information about potential wrongdoings or misconduct and encourage different target groups to report this behaviour without delay without the fear of sanctions or discrimination.

Whistleblowers, both internal and external, are protected against sanctions as information is treated in strict confidence and the identity of the whistleblowers is not disclosed, as far as this is requested and to the extent permitted by law. All plausible information is followed up and suitable measures are always adopted where appropriate.

1.2 Content of the guideline

This guideline answers the following questions:

- How can potential misconduct be reported?
- Is the confidentiality of the whistleblower's identity guaranteed?
- Who can report potential misconduct?
- What can and should be reported??
- What happens after a tip-off is submitted or how are tip-offs handled?
- How are whistleblowers protected?
- What about data protection?

1.3 Validity of the guideline

This guideline applies to all employees (staff, interns, apprentices) of KNOLL Maschinenbau GmbH, as well as to all employees of our suppliers and all individuals who have a direct link to the business activities of KNOLL Maschinenbau GmbH. For reasons of better readability, the gender identity types male, female and other are not used simultaneously. All personal designations apply equally to all genders.

1.4 Priority of mandatory local law

Mandatory local law naturally remains unaffected by this guideline. Where this guideline conflicts with mandatory local law, mandatory local law shall take precedence.

2. How can potential misconduct be reported?

Potential misconduct can be reported directly to KNOLL Maschinenbau GmbH or via the responsible authority. KNOLL Maschinenbau GmbH welcomes it when whistleblowers first take the opportunity to report potential misconduct directly so that it can be quickly investigated and, if necessary, remedied.

However, whistleblowers are not obliged to report the matter to the company first before contacting the competent authority with an external tip-off. In the case of an external tip-off, whistleblowers must ensure that the potential negative consequences of the external tip-off for the company and for the persons involved are kept to a minimum.

2.1 Internal tip-offs

Supervisor

Potential (internal) misconduct can be reported to the responsible supervisor. Whistleblowers can contact their supervisor in person or put the matter in writing. If the whistleblower so wishes, a personal meeting can also be arranged in order to find a solution quickly and effectively.

Human Rights Officer

Whistleblowers (both internal and external) can contact the Human Rights Officer at any time if they wish to report potential misconduct or have questions or concerns regarding the legal compliance or ethical compatibility of certain company activities. The Human Rights Officer of KNOLL Maschinenbau GmbH can be contacted as follows:

Name: Florian Müller
Role: Head of Quality & Human Rights Officer
E-mail: florian.mueller@knoll-mb.de
Phone: +49 7581 200891317

If the person providing the information wishes, a personal meeting can also be arranged.

CONFIDENT whistleblowing system

Whistleblowers can report potential misconduct via the CONFIDENT whistleblowing system.

Online: <https://platform.confident.com/case/start/65/ee46cf1ac4c7/>
Phone: +49 89143770084

Potential whistleblowers should be able to find the whistleblowing system easily. The link to the whistleblowing system is therefore published in all relevant places (e.g. on the Intranet, on the [company homepage](#) and in communication with suppliers/service providers).

In the case of a written tip-off via the CONFIDENT whistleblowing system, the whistleblower can choose from the following identity disclosure options:

- **Anonymous:** No data on the identity of the person providing the information is recorded, but the processing status of the tip-off can still be tracked anonymously at any time via a QR code or a link. In this way, additional information on the facts of the case can also be provided anonymously.
- **Pseudonym:** Whistleblowers can provide contact details, e.g. their e-mail address, and are informed about the processing status of their tip-off and the person in the company who processes the whistleblowing case can ask questions about the facts and circumstances, which can simplify and speed up the clarification of the facts of the case. In the case of a confidential tip-off, the contact details and information on the identity of the whistleblower are processed exclusively by the provider of the CONFIDENT whistleblowing system and are not forwarded to the person processing the information in the company. This is clearly agreed by contract with CONFIDENT and CONFIDENT may not pass this information on to the company. CONFIDENT acts as a level of anonymisation between the whistleblower and the person in the company who processes the whistleblowing case.

- **Transparent:** In the case of a transparent tip-off, the contact details or information on the identity of the whistleblower are passed on by the provider of the CONFDNT whistleblowing system to the person in the company who processes the tip-off and direct communication can take place between the whistleblower and the person handling the whistleblowing case.

2.2 External tip-offs to the competent authorities

Whistleblowers can also always report potential misconduct to the competent authority (Federal Office of Economics and Export Control).

2.3 Anonymous tip-offs

KNOLL Maschinenbau GmbH will also investigate anonymous tip-offs, even if there may be no legal obligation to do so. KNOLL Maschinenbau GmbH expressly does not encourage the provision of anonymous tip-offs, as a proper investigation may be more difficult or impossible if no further supplementary information on the respective facts can be obtained from the person providing the tip-off.

The CONFDNT whistleblowing system makes it possible to provide confidential information without revealing the identity of the whistleblower to the individuals in the company who handle the whistleblowing case, as the identity of the whistleblower in a confidential tip-off is only known to the provider of the CONFDNT whistleblowing system and CONFDNT will not and may not reveal the identity of the whistleblower to the company.

2.4 Telephone tip-offs and face-to-face meetings

Telephone tip-offs or tip-offs given in the course of a personal conversation are recorded with the consent of the person giving the tip-off or the conversation is logged. The person providing the information is then provided with the minutes of the conversation for review and correction and can confirm the minutes by signing them.

3. Who can report potential misconduct?

All current and former employees, all applicants, business partners such as suppliers, service providers and customers of KNOLL Maschinenbau GmbH and all other relevant stakeholders who have knowledge of potential misconduct are entitled to report potential misconduct.

4. What can and should be reported?

4.1 Prohibitions

All irregularities or malpractice relating to violations of human rights and environment protection obligations can and should be reported. The reporting of suspected cases is also expressly encouraged. The following prohibitions are the focus of the complaints procedure under the [Supply Chain Due Diligence Act](#) (Section 2 (2) and (3) LkSG).

- Child labour, forced labour, slavery
- Breach of occupational safety
- Breach of freedom of association
- Unequal treatment in employment
- Commissioning/utilisation of private/public security forces in violation of human rights
- Withholding of appropriate wages
- Substances and chemicals that are not handled, collected, stored and disposed of in an environmentally sound manner ([Stockholm Convention](#))
- Production and use of persistent organic pollutants ([Stockholm Convention](#))
- Manufacture of mercury-added products, use of mercury and mercury compounds, treatment of mercury waste (see [Minamata Convention](#))
- Export and import of hazardous waste (see [Basel Convention](#))
- Harmful contamination of soil, water and air as well as harmful noise emissions and excessive water consumption
- Unlawful forced eviction and unlawful seizure of land, forests and waters

Of course, other irregularities or malpractices can and should also be reported, for example under the German Whistleblower Protection Act ([HinSchG](#)), for example. Some areas are listed below as examples, but are by no means restricted to these areas.

- Fraud and misconduct in relation to accounting and financial reporting
- Corruption, fraud and bribery
- Infringements of antitrust law
- Betrayal of secrets, breaches of confidentiality obligations
- Misuse of company assets, theft or embezzlement
- Falsification of contracts, reports or records
- Environmental hazards, public hazards, hazards to the health and safety of employees and similar cases

4.2 Reasonable suspicion

All cases should be reported where there is reasonable suspicion that an incident relevant to this guideline has occurred. It will not always be clear to the whistleblower whether a certain action or behaviour constitutes malpractice or a violation of laws and/or company guidelines. The whistleblower should check this carefully before making the tip-off.

However, it is clearly in the interests of the company if a suspected case is reported, even if the whistleblower is not 100 percent sure that it is actually a case of malpractice that requires the company to intervene. In case of doubt, the potential whistleblower can also discuss the case or their suspicions confidentially with the Human Rights Officer or their supervisor without mentioning names and agree whether it is a relevant case that needs to be reported.

4.3 Concrete and coherent

Every tip-off should be as specific as possible. Whistleblowers should provide as much detailed information as possible about the matter to be reported so that the matter can be properly assessed. In this context, the background, the course of events and the reason for the tip-off as well as names, dates, places and other information should be stated. If available, documents should be submitted. Personal experiences, possible prejudices or subjective opinions should be identified as such. The whistleblower is generally not obliged to conduct their own investigations. An exception may apply if they are obliged to do so under their employment contract.

4.4 Good faith or abuse of the whistleblowing system

A tip-off should be made in good faith. If the review of the tip-off reveals, for example, that there are no grounds for suspicion or that the facts are not sufficient to substantiate suspicion, whistleblowers who report a tip-off in good faith do not have to fear disciplinary action.

This shall not apply to whistleblowers who deliberately misuse the whistleblowing system to make false tip-offs. They can expect disciplinary measures. Any impairment of the whistleblowing system through, for example, manipulation, cover-up or breach of confidentiality agreements may also result in disciplinary measures. Measures such as

warnings or dismissals may be considered. This may also have consequences under civil or criminal law.

4.5 Duty of disclosure

There is a duty of disclosure if there are reasons to suspect that a matter relating to the company constitutes a criminal offence or is likely to result in serious damage to the company or third parties. This duty of disclosure does not apply if the facts of the case are already apparent to the company or if there would be no obligation to testify under the Code of Criminal Procedures.

5. What happens after a tip-off is submitted or how are tip-offs handled?

5.1 Confirmation of receipt

Whistleblowers will receive a confirmation of receipt within seven days of receipt of their tip-off, unless the tip-off was submitted anonymously. When using our CONFIDENT whistleblowing system, the confirmation of receipt and the status of processing can also be called up for anonymous tip-offs via the QR code or link to the respective tip-off.

5.2 Processing the tip-off

Each tip-off will be treated in strict confidence and in accordance with the applicable data protection laws. KNOLL Maschinenbau GmbH has appointed an impartial human rights officer and a deputy for processing the tip-offs. After receiving a tip-off, they carry out an initial check for plausibility and relevance of the tip-off. If the Human Rights Officer is of the opinion that further investigations should be carried out, they shall document this and forward the information to the office or offices responsible for further investigations within the company. They then carry out the internal investigations. The name of the whistleblower will only be communicated and disclosed within the company if the whistleblower has expressly authorised this.

All employees are obliged to support the office responsible for the investigation in its enquiries and to cooperate to the best of their ability in clarifying the suspicion. All individuals are obliged to maintain confidentiality. The information obtained is documented, whereby only the necessary data is collected and processed. The investigation will be carried out as quickly as reasonably possible. The office or offices responsible for internal investigations shall keep the Human Rights Officer informed of the progress of the investigations. The whistleblower will be informed by the Human Rights Officer about the progress of the procedure and will receive feedback on the

processing status or the measures taken in connection with the tip-off within a reasonable period of time, at the latest within three months of receipt of the tip-off.

5.3 Conclusion of investigations and measures

The office or offices responsible for internal investigations shall inform the persons authorised to make decisions once the investigations have been completed if a tip-off proves to be accurate and relevant. Persons authorised to make decisions are persons within the company who have the power to take action to remedy or pursue irregularities or impose sanctions. Generally speaking, this will be the management board. The persons authorised to make decisions decide on the measures required in the interests of the company based on the facts of the case. Where necessary due to the results obtained, the competent authorities are subsequently involved and the relevant data is transmitted to them. If a tip-off proves to be false or cannot be sufficiently substantiated with facts, this is documented accordingly and the proceedings are discontinued immediately. There must be no consequences for the employees concerned; in particular, the process must not be documented in the personnel file. The company will also endeavour to use the results and suggestions of any investigation in such a way that any misconduct can be corrected, insofar as this is possible under the existing circumstances.

5.4 Complaint about the manner in which the tip-off was processed

KNOLL Maschinenbau GmbH attaches great importance to ensuring that all tip-offs are comprehensively exposed and acknowledged and that they are always dealt with fairly and appropriately. If whistleblowers are not satisfied with the way in which a tip-off has been processed, they can contact their supervisor, the Human Rights Officer, the management board directly or the competent authority (Federal Office of Economics and Export Control).

6. How are whistleblowers protected?

6.1 Confidentiality and secrecy

The protection of whistleblowers is guaranteed by the confidential treatment of their identity. Confidentiality also applies to all other information from which the identity of the whistleblower can be directly or indirectly deduced; in principle, the name of a whistleblower is not disclosed, unless the whistleblower authorises the disclosure of their identity or a corresponding legal obligation exists. Whistleblowers must be informed before their identity is disclosed, unless this information would jeopardise the

relevant investigations. The same confidentiality rules that apply to whistleblowers also apply to persons who have helped with the investigation of a suspicion.

6.2 Protection from reprisals

Any person who submits a tip-off in good faith or who helps with the clarification of a corresponding suspicion must not face unfavourable measures and reprisals as a result of the tip-off or assistance, whereby this includes in particular the following unfavourable measures and reprisals:

- Suspension, termination or comparable measures
- Downgrading or denial of promotion
- Transfer of duties, change of place of work, salary reduction, change of working hours
- Refusal to participate in further training measures
- Negative performance appraisal or issue of a poor reference
- Disciplinary measure, reprimand or other sanction, including financial sanctions
- Coercion, intimidation, bullying/harassment or exclusion
- Discrimination, unfavourable or unequal treatment
- Failure to convert a fixed-term employment contract into a permanent employment contract in cases where the employee had the right to expect to be offered a permanent employment contract
- Non-renewal or premature termination of a fixed-term employment contract;
- Damage (including damage to reputation), especially on social media, or causing financial loss (including loss of orders or revenue)
- Inclusion of the whistleblower on a "blacklist" on the basis of an informal or formal sector- or industry-specific agreement with the consequence that the whistleblower can no longer find employment across the sector or industry
- Early termination or cancellation of a contract for goods or services
- Withdrawal of a licence or permit
- Psychiatric or medical referrals

This may not apply if the person is involved in the incident to be investigated. If whistleblowers or persons involved in the investigation of a suspicion believe that they are or have been subject to reprisals as a result, they must report this to their respective manager or, if the manager is involved in the potential reprisals, to the Human Rights Officer.

It is the responsibility of the person who has taken the discriminatory measure to prove that this measure was based on reasonably justified reasons and does not constitute reprisals due to the tip-off or assistance; the company will not tolerate any unfavourable treatment, discrimination, harassment or similar of whistleblowers or persons involved

in the clarification. The company will examine the circumstances of each case and may take temporary or permanent measures to protect the whistleblower or persons involved and to protect the interests of the company. Any employee or supervisor who

dismisses, demotes, harasses or discriminates against a whistleblower or persons who assist in the investigation of a suspicion on the basis of the tip-off or cooperation must expect disciplinary action, which in extreme cases may lead to dismissal.

The protection against reprisals also extends to third parties who are associated with a whistleblower and could suffer reprisals in a professional context, such as colleagues or relatives of the whistleblower, legal entities owned by a whistleblower or for whom the whistleblower works or with whom the whistleblower is otherwise associated in a professional context.

7. How are reported persons protected?

7.1 Notification of the reported person

Any person or company affected by a tip-off will be notified in due course and in accordance with data protection regulations of the suspicions made against them, unless such notification would significantly impede the progress of the proceedings to establish the facts of the case. The notification will be made at the latest after the investigation has been completed.

The notification usually contains the following information:

- Details of the tip-off submitted
- Purposes of the processing
- Legal basis for the processing and the legitimate interests of the company on which the processing is based
- Categories of personal data that are processed,
- Departments informed of the tip-off and the persons authorised to access the data
- Recipients or categories of recipients
- Intention to transfer the data to a recipient based in an unsafe third country and the legal basis for the transfer
- Information on the identity of the whistleblower or the source
- Duration of the storage of the data or the criteria for determining the duration
- The right of the data subject to be informed, the right to rectify, the right to erasure and blocking or any rights of objection
- The right to file a complaint with the supervisory authority

7.2 Right to comment

The person or company concerned must be heard by the office responsible for the internal investigations before conclusions are drawn at the end of the procedure described above, naming the person or company. If a hearing is not possible for objective reasons, the competent body shall request the person or company concerned to formulate their arguments in writing.

7.3 Right to erasure of data

If the suspicion asserted in the tip-off is not confirmed, the data subject or the company concerned has the right to have their data stored by the company in this context deleted.

7.4 Right to file a complaint with the works council

The reported person can make use of their internal right of appeal in accordance with §§ 84, 85 BetrVG and consult the works council.

8. Data protection

8.1 Legal conformity and legal basis

Personal data provided by whistleblowers or collected as part of internal investigations is processed in accordance with data protection regulations. The data collected will be used exclusively for the purposes described in this guideline. The data is provided in particular to fulfil the company's legal obligations and to ensure compliance within the company. The data is processed on the basis of Section 26 (1) BDSG for the performance of duties under contracts of employment or on the basis of the overriding legitimate interests of the company in accordance with Art. 6 (1) (f) GDPR. These legitimate interests include ensuring compliance within the company, in particular the detection and clarification of irregularities or malpractice within the company, behaviour that is detrimental to the company, white-collar crime, etc., as well as the protection of employees, business partners, customers and other stakeholders.

8.2 Information and disclosure

When the data is collected, the whistleblowers are provided with the necessary information on data processing and data protection. All persons whose data is processed by the company as part of the procedure (e.g. whistleblowers, reported

persons or persons involved in the investigation) have the right, in accordance with Art. 15 GDPR, to receive information from the company about the data stored by the company about them and further information, such as the purposes of processing or the recipients of the data.

8.3 Storage and deletion

Information will not be kept for longer than is necessary and proportionate to fulfil the requirements or legal retention periods set out in this guideline. The data collected will generally be deleted within two months of the conclusion of the internal investigations. If criminal, disciplinary or civil court proceedings are initiated as a result of misconduct within the meaning of this guideline or abuse by the whistleblower, the storage period may be extended until the respective proceedings have been legally concluded. Personal or company-related data that is obviously not relevant for the processing of a specific tip-off will not be collected or will be deleted immediately if it was collected unintentionally.

8.4 Technical and organisational measures

The data collected and processed as a result of a tip-off is stored separately from the other data processed in the company. Appropriate authorisation systems and suitable technical and organisational measures ensure that only the relevant persons have access to this data.

8.5 Transfer to third countries

The data is processed exclusively within the EU or the EEA. Transfer to unsafe third countries may only be necessary for non-European circumstances. In this case, appropriate safeguards pursuant to Art. 46 ff. GDPR are provided.

8.6 Rights of data subjects

All persons and companies whose data is processed by the company as part of the procedure have the right to demand the correction of their incorrect data, the completion of their data, the blocking of their data or its deletion, provided that the requirements of Art. 16 ff. GDPR are met. A request for erasure is justified, for example, if the data has been processed unlawfully or if the data is no longer required for the purposes for which it was collected.

8.7 Rights of objection

If data is processed on the basis of the company's legitimate interests, the data subject or the company concerned may object to the processing of the data by the company at any time on grounds relating to their particular situation. The company will then either demonstrate overriding legitimate grounds for the processing or it will no longer process the data. The data will be blocked for these purposes for the duration of this review.

8.8 Data Protection Officer

Persons or companies involved in the procedure, including the whistleblowers themselves, can contact the company's Data Protection Officer at any time to check whether the rights existing under the relevant applicable provisions have been observed.

8.9 Right to file a complaint with the data protection supervisory authority

If a data subject or a company concerned is of the opinion that the company is not processing the data in accordance with the applicable data protection law, a complaint may be filed with the competent data protection supervisory authority.

9. Consequences of breaches

A breach of this guideline may result in measures under labour law, including termination of the employment relationship without notice or, in the case of freelancers, termination of the collaboration without notice. Criminal sanctions and civil law consequences such as compensation for damages are also possible.

10. Whistleblowing policy

The Guideline for the Complaints Procedure is largely based on the Whistleblowing Policy of Compliance.One GmbH and has been adapted to the requirements of the Supply Chain Due Diligence Act. Compliance.One GmbH is KNOLL Maschinenbau GmbH's partner when it comes to whistleblowing and reporting systems.