

Rules of Procedure - Whistleblower System

Armaturen Vertrieb Alms GmbH

For complaints under the Whistleblower Protection Act (HinSchG) and for reporting violations of human rights and related environmental standards under the Supply Chain Due Diligence Act (LkSG)

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Rev. 1

1. Preamble

For Armaturen Vertrieb Alms GmbH, it is a matter of course to act in compliance with the law and to fulfil human rights and environmental due diligence obligations. These aspects are crucial to the sustainable success of our company.

We have therefore established a whistleblower system through which reports of compliance violations, human rights and environmental risks or violations can be submitted. A uniform and efficient process, as well as the confidential and professional handling of reports by experts, form the basis of this system.

2. Scope of application

These rules of procedure define the process for handling reports for the entire AVA Group.

3. What kind of complaints can be reported via the whistleblower system?

The whistleblower system facilitates the reporting of all indications of potential violations of laws and/or regulations, including human rights or environmental risks or violations, both within the company's own business area and along the entire supply chain. Employees and external parties (including employees of direct or indirect suppliers pursuant to the LkSG) can report suspected violations of laws and/or regulations via the system.

In particular, the following can be reported:

- Violations of regulations covered by the Whistleblower Protection Act (HinSchG)
- Violations of regulations covered by the Supply Chain Due Diligence Act (LkSG)
- Other violations of applicable law of any kind
- Violations of internal rules and instructions

4. Which complaint channels can be used?

Employees and external parties can submit information via the following channels:

- By email to: Whistleblower@ava-alms.com
- By post to:
Armaturen Vertrieb Alms GmbH
Whistleblower Office – confidential –
Holterkamp 1
40880 Ratingen

Upon request, a personal meeting with the relevant contact person can be arranged via the above-mentioned email address or by post. Employees can also contact their line managers, the Human Resources department, or the Sustainability Manager.

5. Handling tip-offs and protecting whistleblowers

All incoming information is processed by trusted lawyers. They treat all tip-offs confidentially and protect the identity of whistleblowers. This also applies to the individuals who are the subject of a report and to other persons named in the report. The trusted lawyers entrusted with processing tip-offs are subject to a duty of confidentiality. They act independently, are not bound by instructions, and ensure that the tip-off is handled impartially.

The AVA Group does not tolerate any form of retaliation against individuals who file a report in good faith. This also applies if the allegations raised are not confirmed during an investigation. We take appropriate measures to carefully handle all information received and to protect the interests of all persons involved. If necessary for the investigation, certain contents of the report may be passed on to the competent authorities for investigative purposes.

If disclosure is necessary, for example, to protect the data subject's rights of defence or due to legal obligations, the circle of persons to be informed will be kept as small as possible. Such legal obligations may include requests from authorities or information obligations under data protection law. All data provided will be processed in accordance with applicable data protection regulations.

6. Procedure after tip-off is submitted

Every tip-off received is followed up, and the investigation documented. To ensure a consistent process, the following steps are performed for each suspicious activity report:

a. Confirming receipt

Whistleblowers will receive an acknowledgement of receipt within 7 days.

Verifying the plausibility of the tip-off

The responsible lawyers first check whether there is sufficient concrete information to further investigate the reported matter.

b. Clarifying the facts

The responsible lawyers will conduct a comprehensive investigation of the matter themselves or forward it to the appropriate departments within the company for investigation, while maintaining confidentiality and data protection.

c. Developing, implementing, and following up on a solution

The lawyers will prepare a final report on the results of the investigation, including recommendations for any necessary measures (in particular preventive and remedial measures), and forward this to the relevant departments within the company. The implementation of the measures will ultimately be monitored by the responsible body.

d. Concluding the proceedings

Upon receipt of the report, the whistleblower will be informed of the conclusion of the proceedings and the follow-up measures initiated or of the discontinuation of the proceedings within the legally defined framework, provided that this does not conflict with the investigation.

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