

Whistleblowing Guideline of the comforte Group of Companies (“comforte”)

This Whistleblowing Guideline has been released pursuant to No. 15 “Whistleblowing” of the Code of Conduct of comforte.

Complying with statutory regulations and internal rules has absolute priority at comforte. Damage to our company can only be avoided if our employees and business partners fully respect rules and standards. Misconduct has to be recognized swiftly, processed and immediately remedied. This demands vigilance on the part of everyone together with a willingness to draw attention to possible regulatory violations on the basis of reasonable suspicion.

Whistleblowing Reports by internal employees of comforte are an important aspect in the efforts to comply with statutory regulations and internal rules. We also value information of this nature from business partners, customers and other third parties.

1. What should my Whistleblowing Report contain

It is important to make sure that the information contained in the Whistleblowing Report is as detailed as possible so that it can be processed and investigated in an appropriate manner.

It is helpful if the Whistleblowing Report covers the following five questions:

- who is involved?
- what happened?
- when did it happen?
- how did it happen?
- where did it happen?

The descriptions contained in the report should be easily understood by persons who are not specialists in your field. It would be helpful if you are available to answer further questions.

2. What should be the form of my Whistleblowing report?

The report can be made in writing and send by letter, fax or e-mail, but can also be delivered orally. The report should be made in German or English.

3. To whom do I send my Whistleblowing Report?

The comforte whistleblower system guarantees the greatest possible protection for whistleblowers and persons implicated. An investigation is only initiated after very careful examination of the facts and reasonable suspicion of a regulatory violation. There will be strict confidentiality and secrecy throughout the investigative process. Information will be reviewed fairly, promptly and in a sensitive manner. comforte offers the following reporting channels.

a) Superiors

If an employee of comforte encounters irregularities in the course of his/her work, he/she can inform his or her superior and report to them (in writing or orally). The superior and the whistleblower will then consult with the comforte Compliance Officer.

b) Compliance Officer

If you wish to make a Whistleblowing Report not to a superior you can also contact the comforte Compliance Officer directly to make your report. Our **Compliance Officer** is Jonas Zwick and can be reached under the following email:

compliance.officer@comforte.com

4. What is the typical further procedure after I have delivered my Whistleblowing Report?

If the comforte Compliance Officer considers the content of the Whistleblowing Report plausible and considers that there is sufficient evidence for a breach of the compliance rules the following examination steps are typically taken:

Step 1: the management of the relevant company of comforte is informed unless the management is part of the alleged breach. In this case the management of the mother company of the relevant company is informed. If the executive board of comforte AG is part of the alleged breach, the supervisory board of comforte AG shall be informed instead of the management board.

Step 2: further examinations of the facts are made by internal and external experts.

Step 3: the persons affected by the alleged breach are heard.

Step 4: the Compliance Officer renders a final report and makes proposals for further measures to the management (or supervisory board) that was informed in accordance with Step 1.

Step 5: a decision on further measures by the responsible management (or supervisory board) is taken.

Step 6: feedback to the whistleblower is made as far as this is legally permissible.

Step 7: the measures resolved in accordance with Step 5 are monitored.