

01.01.2023

Rules of Procedure of LBBW¹ for Reporting Information in Accordance with the German Supply Chain Act (LkSG) and the German Whistleblower-Protection-Act (HinSchG).

These rules of procedure describe which options exist for whistleblowers (employees of LBBW and external persons) to report information, tips, or complaints in connection with the provisions of the German Supply Chain Act (LkSG) and the German Whistleblower Protection Act (HinSchG) to LBBW.

The goal of this reporting process is to identify risks, unlawful conduct, or violations of regulations and requirements of the bank or by the bank, and to remedy these in the most appropriate possible way.

1. Types of tips, complaints and information (referred to hereinafter as “information”)

The process can be used to report information relating to human rights and environment risks and breaches of duty. The risks or breaches of duty must be in LBBW's business operations or arise from the economic activities of a supplier of LBBW.

The rules of procedure also cover the reporting of information on other irregularities or violations at LBBW that go against laws or internal regulations of LBBW and occurred in connection with professional activity. For example, this may relate to violations of the German Criminal Code (*Strafgesetzbuch*) as well as violations of a large number of German federal and state laws and European Union laws.

2. Whistleblowers

The following persons may report information to LBBW:

- employees of LBBW
- persons who are affected or could be harmed by human rights or environmental violations in LBBW's business area or at a supplier of LBBW
- persons who have knowledge of a possible infringement of a protected legal position or an environmental duty
- persons who are contact with LBBW as part of their professional activities

All information can be reported either stating their names or anonymously.

¹ LBBW comprises LBBW Bank, its foreign branches and representative offices and BW-Bank.

3. Reporting to the Ombudsperson

All whistleblowers have the option to report information via an ombudsperson.

LBBW's ombudsperson is an independent external attorney. He can receive information by phone, in writing, and by e-mail.

His contact information is:

Arndt Brillinger, attorney-at-law
Schubertstr. 2
76185 Karlsruhe
Telephone: 0721 – 91 54 65 65
(from 8:00 am to 5:00 pm)
Fax: 0721 – 91 54 65 80
E-mail: lbbw@brillinger-rechtsanwaelte.eu

4. Reporting to LBBW

Employees of LBBW also have the option to report information on violations to contacts in Group Compliance. Further information on the contact information of these individuals can be found on the LBBW intranet under "Whistleblower system".

5. Reporting to an external reporting agency

Information that comes under the substantive scope of the HinSchG can also be reported to external reporting agencies of the German federal and state governments, for example the external reporting agency of the German federal government (at the Federal Office of Justice) or the German Federal Cartel Office as an external reporting agency.

6. Confidentiality

To protect the whistleblower from discrimination, punishment, and reprisals, the information reported is of course treated as confidential. The ombudsperson has a duty of secrecy as an attorney. Information on the whistleblower and details of his/her identity are passed on to LBBW by the ombudsperson only with his/her consent. Confidentiality is also maintained by the contacts in Group Compliance. Confidentiality relates to:

- the whistleblower
- the person who is the subject of the report
- other persons named in the report

Only the contacts responsible for receiving and processing reports and any assistants have access to the reports and are permitted to know the identity of the persons named. The contacts handling the reporting process act in an impartial, independent, and discreet way.

Exceptions to the confidentiality requirement may exist if the report indicates an imminent and serious threat to life and limb.

7. Procedure

Receipt of the report by the ombudsperson

The ombudsperson carries out an initial review of the matter reported. He/she does not initiate any investigations of his/her own.

The information is passed on to the contacts in Group Compliance at LBBW. The whistleblower decides on the extent of the information to be passed on. If the whistleblower wants his/her information to be pursued anonymously, the ombudsperson passes it on to the contacts at LBBW without stating the whistleblower's name.

At the whistleblower's request, the ombudsperson may hold an initial consultation.

Receipt of the report by LBBW

The contacts at LBBW confirm to the whistleblower within seven days that they have received his/her report. In the case of an anonymous report, the confirmation of receipt goes via the ombudsperson. The ombudsperson then passes on the confirmation to the whistleblower if the relevant contact details are available.

The reports received are documented and retained at LBBW, while observing the confidentiality requirement.

The contacts maintain contact with the whistleblower directly or via the ombudsperson if possible. If necessary, they may discuss the matter with the whistleblower and request further information. If it seems reasonable, the contacts may offer the whistleblower an amicable settlement.

The contacts work to establish the facts of the matter. They examine the substantive scope of the LkSG and/or HinSchG and the veracity of the report. If necessary, other individuals within LBBW are also involved in the establishment of the facts and the investigation.

If the examination of the information reveals that within LBBW's business area or at a supplier

- a violation of the LkSG, of the HinSchG or of internal regulations of LBBW has occurred or
- an infringement of a protected legal position seems possible or
- knowledge with regard to a potential risk has been obtained,

then LBBW takes suitable remedial action in each individual case to prevent, end, or minimize the extent of such an infringement.

The contacts or responsible individuals in the Compliance division coordinate appropriate and reasonable measures with the divisions affected and possibly also with the management.

If the violations or the risk of breaches of duty relate to a supplier of LBBW, then the specific remedial action that needs to be taken is coordinated with the individuals responsible. This action may range from discussing the matter to terminating the contract.

8. Feedback to the whistleblower

After the investigation of the matter has been completed and any remedial action has been agreed, the contacts in Group Compliance inform the whistleblower of the result of the investigations. This information can be provided either directly to the whistleblower or via the ombudsperson. The feedback is provided to the whistleblower no later than three months after receipt of the whistleblower's information was confirmed.

An explanation of the reason why LBBW considers the information to be unsubstantiated is not provided if the reporting office at LBBW is prohibited from doing so for legal, official, or practical reasons.

Contact with the whistleblower may also be maintained after the end of the process in order to ensure that the whistleblower is not subsequently at risk of retaliatory measures.

9. Costs

The process, including contact with the ombudsperson, is free of charge for the whistleblower.

10. Data Protection

The contacts at LBBW who are entrusted with the reports observe the data protection requirements when processing personal data.

11. Review of the effectiveness of the process

LBBW reviews the effectiveness of the reporting process annually and on an ad-hoc basis.