

# Whistleblowing Guideline

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Local Compliance Coordinators (Compliance Platform)  
SBO Holding employees (Compliance Platform)

## 1 Introduction

SBO has set up a Whistleblowing system that enables managers and employees to report incidents, concerns and violations occurred with respect to the Code of Conduct to the Group Compliance Management.

Notification is made directly to the Group Compliance Management. The Whistleblowing system is set up in a way that unless chosen otherwise, confidentiality of the identity of the person notifying is preserved (anonymized notification).

## 2 Basis

This Whistleblowing Guideline is to be read in conjunction with and based on Article 10.2 of the Code of Conduct.

## 3 Application

As set out in Article 1 of the Code of Conduct.

## 4 Access Data

Domain: **[www.sbo.at/whistleblowing](http://www.sbo.at/whistleblowing)**

Password: **SBOWhistleLine**

It is noted that the password may be amended regularly or event-related by the company. Notification of the new password will be made by amendment of this Whistleblowing Guideline.

## 5 Terms of Use and Anonymity

Notification can be made anonymously or, at the option of the person notifying, under specification of personal information. Specifying personal information is encouraged because it enables the Group Compliance Management to check back with the person notifying, thus making it easier to investigate the facts of the case. The Group Compliance Management is entitled to request the person notifying to render the information notified more precisely or to provide additional information available to him.

Recipient of the notification is the Group Compliance Management directly. Within the framework of the stipulations below, they ensure that the confidentiality of the identity of the person notifying is maintained in the course of investigations and initiation of executive measures. However, no liability is assumed for any leakage in the sphere of the person notifying. Disclosure may be required

- a) to superior corporate bodies, as well as, presidents / managing directors of SBO group companies, or other affiliates, to the extent necessary for the purpose of investigations or to apply disciplinary sanctions
- b) to competent authorities where this is mandatory in regard to preliminary criminal, judicial or administrative proceeding and
- c) in other cases, if disclosure is deemed necessary and proportionate under supranational rules and regulations, or national laws, in connection with investigations or subsequent judicial proceedings or if it is necessary to ensure the

freedom of others, such as the right of defence of the person presumably responsible for a violation.

Public disclosure of inside information within the context of the provisions under Article 17 of the European Market Abuse Regulation (MAR) is, in general, made without reference to the persons involved.

Records of the identity of the person notifying, the natural person presumably responsible for a violation and the content of the notification are maintained by the Group Compliance Management in a locked server area not accessible by other persons in- and outside the company. They are deleted no later than two months after the completion of the investigation, unless further needed for judicial or administrative proceedings or measures of similar relevance. In such cases, the notified data are stored as long as, and to the extent needed, for carrying out and completing those proceedings (measures).

In general, the Group Compliance Management may permit the incriminated person to access the allegations. But, they shall operate with the greatest care in order to let the person notifying not unnecessarily experience retaliation, discrimination, or other type of harassment as a result of making the notification. SBO ensures that persons notifying are neither

- a) disadvantaged, in particular as regards career advancement or access to training measures, relocated, or the employment terminated, nor
- b) penalized,

for the reason of notification, unless notification was made deliberately involving untrue information.

In general, it is not envisaged to give feedback to the person notifying on the result of the notification. Whether or not to give feedback is at the sole discretion of the Group Compliance Management. If they decide to give feedback, they shall give it within reasonable time and take into account that the person responsible for the violation could experience unnecessary retaliation, discrimination, or other type of harassment.