

# Whistleblower and Raising Concerns Policy

Scope SE & Co. KGaA

---

---

## Table of contents

<b>1. Introduction</b> .....	<b>3</b>
<b>2. Scope and Applicability</b> .....	<b>3</b>
<b>3. Raising Concerns and Reporting Breaches</b> .....	<b>3</b>
<b>4. Confidentiality and Anonymity</b> .....	<b>4</b>
<b>5. Protection and Non-Retaliation</b> .....	<b>4</b>
<b>6. Glossary</b> .....	<b>5</b>

## 1. Introduction

- [1] Scope SE & Co. KGaA and its entities (together "Scope Entities" or "Entities") aim to create an open, transparent and safe working environment where Employees feel able to speak up about suspected wrongdoing, illegal or unethical conduct. This Whistleblower and Raising Concerns Policy (the "Policy") implements the requirements laid down in the EU Whistleblower Directive, German Whistleblower Protection Act ("HinSchG"), UK Employment Rights Act 1996 (as amended by Public Interest Disclosure Act 1998) and other national whistleblower regulations applicable to Scope Entities branches, but also establishes rules around raising Concerns within the Entities that do not fall under the whistleblower protection legislations.
- [2] The Policy reinforces the value Scope Entities place on its Employees to be honest and respected members of their individual professions. It provides a method of properly addressing bona fide concerns that individuals within the Entities might have about suspected wrongdoing, illegal or unethical conduct, while also offering genuine Whistleblowers protection from retaliation, including victimization, harassment, or disciplinary proceedings. The Policy is intended to assist Employees, shareholders, members of the Supervisory Bodies and any persons working under the supervision and direction of contractors, subcontractors and suppliers who believe they have discovered wrongdoing, illegal or unethical conduct, including any breaches of laws and regulations.
- [3] The Policy distinguishes between "reporting Breaches" and "raising Concerns" as defined in the Glossary. While reporting Breaches mandatorily falls under the applicable European and/or national whistleblower protection regulations, raising Concerns may not. The Policy and Procedure establish rules around both matters.
- [4] Unless otherwise indicated, the capitalized terms used in this Policy shall have the meaning as assigned to them in the Glossary.

## 2. Scope and Applicability

- [5] The Policy intends to encourage those who become aware of wrongdoing, illegal or unethical conduct within the Scope Entities to report these incidents at the earliest opportunity so that they can be properly investigated. The Policy defines roles and responsibilities of those involved in the process of raising Concerns and reporting Breaches. The Policy does not cover Personal Grievances.
- [6] The Policy applies to former, current or future Employees as defined in the Glossary regardless of their geographical location as well as Entities' shareholders, members of the Supervisory Bodies and any persons working under the supervision and direction of contractors, subcontractors and suppliers.
- [7] The Policy should be read in conjunction with the Whistleblower and Raising Concerns Procedure (the "**Procedure**"), and both must be followed.

## 3. Raising Concerns and Reporting Breaches

- [8] Scope Entities encourage their employees to raise Concerns or report Breaches internally before considering raising or reporting them through external channels.
- [9] Employees raising Concerns or reporting Breaches must provide truthful information that they reasonably believe has happened, is happening or is likely to happen in the future. Where possible, evidence of wrongdoing, illegal or unethical conduct should be provided. Employees, who intentionally provide incorrect and/or misleading information, are not protected by this Policy and by the whistleblowing protection regulations as well.
- [10] As a general principle, Concerns or Breaches should be preferably reported through the available internal reporting channels described in the Procedure. Scope Entities have mandated independent Internal Control Functions with operating the Whistleblower Portal as described in the Procedure. Internally raised Concerns or reported Breaches will be investigated by appropriate Employees. Internal Control Functions operating the Whistleblower Portal or, where necessary, senior management will decide who would be the most appropriate Employee to conduct the investigation. While assigning an Employee with the investigation, the assignor must consider potential conflicts of interests that can hinder an independent investigation.
- [11] Internal Control Functions operating the Whistleblower Portal must confirm the receipt of the report to the Whistleblower no later than seven days after the report was made. While confirming the receipt, the Internal Control Functions operating the Whistleblower Portal must inform the Whistleblower whether the internal investigation will be initiated or not. The reasons for not conducting an internal investigation must be communicated to the Whistleblower within the same time frame. Where possible and appropriate, the Employee who reported a Breach or raised a Concern will be notified about the outcome of the investigation. For the investigations related to the reports made through the Whistleblower Portal, the investigator must inform the Whistleblower about planned and already taken measures as well as the reasons for these no later than three months after the confirmation of receipt. The investigator may postpone the obligation to provide the information on taken measures as well as

the reasons for these, if this affects internal inquiries or ongoing investigations and the rights of the persons, who are the subject of the investigation or who are named in the report.

- [12] Concerns and Breaches may be raised or reported orally, in writing or by means of a physical meeting utilizing the following channels:

E-mail at [internal.control@scopegroup.com](mailto:internal.control@scopegroup.com)

Phone at +49 69 667738990

Whistleblower Portal at <https://scope.whistleportal.de/>

#### 4. Confidentiality and Anonymity

- [13] Regardless of the chosen channel, raised Concerns and reported Breaches will be handled confidentially unless laws require Scope Entities to disclose this information.
- [14] Should Whistleblowers choose to remain anonymous, they should use the Whistleblower Portal specifically designed for these purposes. The Whistleblower Portal is operated in a secure manner that ensures the anonymity of the Whistleblower and any third party mentioned in the whistleblower report. Individuals who report Breaches or raise Concerns anonymously must be aware that the investigations of such reports might be, in some cases, more difficult or even impossible and would potentially require more intensive exchange with the Whistleblower.
- [15] The identity of the individual raising Concerns or reporting Breaches through the internal channels as well as individuals mentioned in such report will not be disclosed without explicit written consent to anyone beyond those dealing with the matter, unless required by law. Internal Control Functions operating the Whistleblower Portal must be aware that illegitimate disclosure of confidential information relating to the Whistleblower might lead to fines and/or imprisonment. Scope Entities reserve the right to disclose the raised Concern or reported Breach to relevant Regulatory Bodies (Regulatory Cooperation Policy must be followed) and/or Scope Entities Supervisory Bodies, if required by applicable laws or regulations.
- [16] The identity of a person who intentionally or through gross negligence reports incorrect information about alleged wrongdoing shall not be protected under this Policy and by the whistleblowing protection regulations as well.

#### 5. Protection and Non-Retaliation

- [17] Scope Entities commit to take necessary measures in order to protect Whistleblowers, their Affiliates or Employees raising genuine Concerns from Retaliation. There will be no adverse consequences or disciplinary action for anyone who reports a Breach or raises a Concern in good faith and provided the person who reports reasonably believes the information disclosed, and any allegation contained in it, are substantially true. Scope Entities do not include clauses in their contracts preventing Employees from whistleblowing and/or raising Concerns.
- [18] The Whistleblower will not be civilly liable for damage caused because of his report or public disclosure if he/she had reasonable grounds to believe that the report or public disclosure of the information was necessary to safeguard interests involved.
- [19] Under no circumstances may Scope Entities threaten or retaliate against a Whistleblower. If an Employee is involved in such retaliation, he/she will be subject to appropriate disciplinary action, up to and including termination of employment in connection with the applicable regulations. Furthermore, any obstacle, in any way whatsoever, to the transmission of a report might be punishable by imprisonment and/or fines; the display or dissemination of the decision may also be ordered.
- [20] Whistleblowers or their Affiliates who believe they suffered Retaliation as a result of their report made in good faith may report such instances through the internal or external channels as described in the Procedure.
- [21] However, the protection of this Policy will not apply in the event of intentional or grossly negligent disclosure of incorrect or misleading information. Any individual who intentionally discloses incorrect or misleading information may be subject to disciplinary or legal action. Protection under this Policy is not lost if inaccurate information was reported by honest mistake. There are no repercussions for reporting a Concern in good faith, even if the Concern turns out to be unsubstantiated.
- [22] Reports of Personal Grievances are not covered by this Policy. Employees must consult their line managers and/or People & Organizations ("P&O") representative on these matters.

## 6. Glossary

For the purposes of this Policy, the following definitions apply:

Term	Definition
<b>Breaches</b>	Acts or omissions that (a) are unlawful and relate to the acts and areas falling within the scope referred to in Sec. 2 of the EU Whistleblower Directive, Sec. 2 of the German Whistleblower Protection Act and/or Sec. 43B (1) of the UK Employment Rights Act 1996 (as amended by Public Interest Disclosure Act 1998); or (b) defeat the object or the purpose of the rules in the EU and German acts and areas falling within the scope referred to in Sec. 2 of the EU Whistleblower Directive and/or Sec. 2 of the German Whistleblower Protection Act. If different, the definitions of local whistleblower laws applicable to Scope Group branches at the location of their operation must be considered.
<b>Concern(s)</b>	Situations raised by an Employee, shareholder or member of the Supervisory Body, and any persons working under the supervision and direction of contractors, subcontractors and suppliers, that may not fall under the definition of Breaches, but are related to suspected or actual criminal conduct, unethical conduct or other misconduct by or within Scope Entities potentially leading to violations of laws, regulations or Entities policies and procedures.
<b>EU Whistleblower Directive</b>	Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law.
<b>German Whistleblower Protection Act or HinSchG</b>	Gesetz für einen besseren Schutz hinweisgebender Personen (Hinweisgeberschutzgesetz - HinSchG).
<b>General Data Protection Regulation or GDPR</b>	Regulation 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC.
<b>Personal Grievances</b>	Complaint that may or may not be justified expressing Employee's dissatisfaction with company's rules (i.e., Employee Handbook, Employee Guidelines), managerial and competent department decisions, business strategy, but also with other matters related to Employee management (see Code of Ethics).
<b>Regulatory Bodies or Regulators</b>	Any national governmental organization authorized to receive whistleblower reports and give feedback to the Whistleblower.
<b>Responsible Internal Control Functions or Internal Control Functions</b>	Head of Group Internal Control is responsible for managing the Whistleblower Portal and handling whistleblower reports. In absence of the Head of Group Internal Control, CRA Head of Compliance acts as his/her backup for the reports raised via the Whistleblower Portal.
<b>Retaliation</b>	Any direct or indirect act or omission which occurs in a work-related context, is prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified detriment to the Whistleblower or Employees raising Concerns.
<b>Scope Entities or Entities</b>	Scope Entities is a collective term that refers to Scope SE & Co. KGaA, Scope Ratings GmbH, Scope Ratings UK Ltd., Scope Fund Analysis GmbH and Scope ESG Analysis GmbH.
<b>Scope Entities' Employees</b>	Any natural person working for or on behalf of Scope Entities, on contract or temporary, including senior management and members of the executive management, persons on secondment, paid and unpaid interns, volunteers or trainees, and persons hired as external employees (e.g., contractors, subcontractors and suppliers), including self-employed workers (freelancers).
<b>Supervisory Body</b>	Group of individuals not directly hired with Scope Entities but appointed by the shareholders to provide an independent oversight over company's decisions and risk-related matters. Related to Scope Entities, the Supervisory Board of Scope SE & Co. KGaA and independent non-executive directors (INEDs) of the Scope Ratings GmbH and Scope Ratings UK Ltd. build Scope Entities' Supervisory Bodies.
<b>UK Employment Rights Act 1996 (as amended by Public Interest Disclosure Act 1998)</b>	Three main rights of the UK Employment Rights Act 1996 (as amended by Public Interest Disclosure Act 1998) are addressed by this Policy: <ul style="list-style-type: none"> <li>• Sec. 103A - Protected disclosure;</li> <li>• Sec. 47B - Protected disclosures;</li> <li>• Sec. 43J - Contractual duties of confidentiality;</li> <li>• Sec. 43B - Disclosures qualifying for protection.</li> </ul>
<b>Whistleblower</b>	Former, current or future Employee, shareholder or member of the Supervisory Body, and any persons working under the supervision and direction of contractors, subcontractors and suppliers who reports or publicly discloses information on Breaches acquired in the context of their work-related activities, without financial compensation and in good faith.
<b>Whistleblower Affiliates</b>	Persons assisting the whistleblower in the reporting process (facilitators), relatives of the whistleblower or whistleblower's colleagues to whom he/she has usual and current relationship as long as these persons operate in the same work environment. Furthermore, the term "Affiliates" include legal entities controlled by the Whistleblower or for which he/she works or with whom he/she is in contact in a professional context.
<b>Whistleblower Portal</b>	A secure whistleblowing platform designed for the purposes of anonymous and confidential communication between the whistleblower and a few selected Employees who represent an independent internal control function and mandated to manage the whistleblowing reports.