

# Compliance Guidelines

## Table of contents

1. Scope of the compliance guidelines .....	2
2. Objectives of the compliance guidelines .....	2
3. Procedure for expressing questions, doubts and concerns.....	2
4. Basic principles .....	3
4.1 Protection against retaliation and prohibition of abuse .....	3
4.2 Confidentiality and anonymity .....	3
4.3 Data protection.....	4

## 1. Scope of the compliance guidelines

The guidelines apply to all **MSR** employees, including the management and other executives; unless specific local guidelines or amendments exist.

Please contact the **MSR** compliance officers if you have any questions or concerns about the scope of the guidelines or general questions.

## 2. Objectives of the compliance guidelines

To maintain integrity and ensure compliance with applicable laws, **MSR** promotes an honest and transparent work environment.

Questions, doubts and concerns can therefore be expressed by all employees without fear of adverse consequences.

The Guidelines encourage reporting of identified or reasonable suspicions of criminal violations or serious violations of applicable law.

Specifically, **MSR** expects **MSR** employees to report the following behaviors in accordance with the policies and procedures:

- Criminal conduct that is in any way related to **MSR's** business or interests.
- Violations of applicable laws and regulations, particularly those relating to corruption, fraud, fraudulent or intentional errors in connection with books and records, conflicts of interest, fair competition and money laundering.

## 3. Procedure for expressing questions, doubts and concerns

All employees are asked to contact their supervisor, the human resources department, the **MSR** compliance officers (e.g., in person, by telephone, by e-mail or by mail) or to make a report anonymously at any time via the whistleblower system at <https://www.msr-electronic.de/compliance/>. It is completely voluntary to make a report.

## 4. Basic principles

### 4.1 Protection against retaliation and prohibition of abuse

**MSR** is committed to a policy of non-retaliation of compliance reports.

Effective reporting structures and a transparent culture help protect the company, its customers, employees and business partners from damage and loss of reputation. Therefore, **MSR** will not tolerate threats or retaliation against anyone who makes a report. **MSR** employees must under no circumstances be exposed to negative consequences of a discriminatory or disciplinary nature when making a report.

This applies provided that the report was made in good faith.

**MSR** will not take disciplinary or legal action against the employee who made the report, provided it is within **MSR's** sole discretion to do so and the report was not made with bad intentions.

Malicious reports (i.e. reports knowingly based on false or misleading information and / or for improper purposes) or any other deliberate misuse of the compliance reporting system and these guidelines is strictly prohibited.

Such actions may result in disciplinary and/or other legal action, including but not limited to termination of employment.

### 4.2 Confidentiality and anonymity

**MSR** will maintain the confidentiality of reports as much as possible.

**MSR** will accept anonymous reports if they comply with applicable law in the relevant jurisdiction, in particular data protection and labor law requirements.

**MSR** respects the decision to make a report anonymously.

If a report contains personal information, including the identity of the reporter, this information is only available to the **MSR** compliance officers.

The compliance officers will not pass on any of this information and cannot be instructed to do so, unless:

- The employee who made the report consented to the disclosure.
- Disclosure is required to comply with applicable laws or other legal obligations to which **MSR** is subject.
- Disclosure is requested by law enforcement authorities or processed jointly by **MSR** in cooperation with law enforcement authorities.

### 4.3 Data protection

MSR undertakes to comply with the applicable data protection laws.

- **Informing people who are affected by compliance reports**

MSR will notify individuals whose conduct has been reported in accordance with the applicable data protection laws.

Persons affected by a report can, for example, be informed about the facts and the person responsible for processing the report.

The identity of the reporting employee will not be disclosed; except as necessary for compliance with applicable laws to which MSR is subject or for other legitimate purposes, where such disclosure is permitted under applicable privacy and employment laws.

- **Record retention**

MSR will make every effort to ensure that all records related to a report and subsequent investigation remain confidential.

Records will be maintained in accordance with applicable data protection regulations and applicable employment law.

After a reasonable and legally permissible retention period, the information will be deleted; unless deletion is prohibited by law.

Records related to investigations will be retained for the duration of the applicable litigation or investigation, or even longer if required and permitted by applicable law.