

1) GUIDELINE

Sustainable management provides a basis for the future prospects of the environment, society, and the economy, as well as for each individual employee or business partner of LQ Mechatronic-Systeme GmbH.

The cornerstones of LQ Mechatronic-Systeme GmbH's culture are the distribution of central requirements and their independent implementation and control, as well as a common understanding of values and risk minimization for sustainable corporate development.

The whistleblower system with legal expertise from Ratisbona Compliance ("RC-Whistle") creates additional trust and security to report grievances and thus ensure the sustainable success of LQ Mechatronic-Systeme GmbH and avert damage through a clearly defined structure that is accessible to everyone and a legally sound initial assessment.

2) SCOPE OF APPLICATION

- a) This policy describes the procedure for reporting confirmed or suspected misconduct or wrongdoing.
- b) It applies to all employees (including temporary workers), customers, suppliers, and anyone who has an interest in the well-being of the company.

3) KNOWLEDGE OR REASONABLE SUSPICION OF A MISCONDUCT

- a) We encourage every employee who has knowledge or reasonable suspicion of a significant misconduct/misconduct (breach of law or unethical behavior contrary to our Code of Conduct) to report it.
- b) We encourage every employee to report such matters through the known and established reporting channels. These include (for example) Confidential advisor
 - i. Human resources
 - ii. Works council
 - iii. Management
 - iv. Internal suggestion and reporting system
 - v. Compliance department
- c) If none of these reporting channels are suitable for your report, you can use the whistleblower system with legal expertise from Ratisbona Compliance as a reporting channel. The Ratisbona Compliance whistleblower system is operated by an independent third party.
- d) Through the whistleblower system with legal expertise from Ratisbona Compliance, reports are made directly to Ratisbona Compliance. Reports can be made digitally via the Ratisbona Compliance reporting platform, by telephone, or in person.

4) INTENTIONAL FALSE REPORTS

Intentional false reports are considered a violation of the Code of Conduct and will be treated accordingly. They may result in disciplinary action and/or criminal prosecution.

5) ALLOCATION OF RESPONSIBILITIES

- a) The Ratisbona Compliance whistleblower system enables anonymous communication with the whistleblower and ensures this if necessary. Upon receipt of a report of alleged misconduct or fraudulent behavior, the facts of the case are subjected to an initial review based on the information contained in the report.
- b) Ratisbona Compliance is responsible for the timely review and processing of incoming reports.
- c) It is possible to contact the whistleblower for further assessment of the facts while maintaining anonymity.
- d) Based on this initial review, the further course of action for dealing with the facts is determined. Depending on the severity of the allegation, the group of people affected, and the area of law, the report is forwarded to the responsible department of the respective subsidiary or group of subsidiaries. External experts may be consulted during the further investigation of the misconduct. There may be an obligation to report the matter to the authorities if there is sufficient suspicion of a criminal offense. Ratisbona Compliance ensures that all reported cases are investigated and closed with sufficient documentation.
- e) LQ Mechatronik-Systeme GmbH expects managers and supervisors at all hierarchical levels to take such reports seriously, treat them as strictly confidential and clarify them promptly with the appropriate guidelines and necessary measures in order to remedy the misconduct.

6) NO FURTHER ACTION ON A REPORT

Ratisbona Compliance may decide not to pursue a report, for example if

- a) there is insufficient information available to conduct an adequate investigation and there is no possibility of obtaining further information
- b) the report is proven to be false.

7) REPORTING

Reporting is carried out by the legal department of Ratisbona Compliance. Detailed reports are provided for cases investigated by Ratisbona Compliance.

8) PROTECTION AND RIGHTS OF THE REPORTING PARTY

- a) The identity of all reporting parties will be treated with absolute confidentiality. Ratisbona Compliance will under no circumstances disclose voice messages, IP addresses, and/or telephone numbers, unless “8 c” applies.
- b) No one who submits a report has to fear negative consequences as a result. However, reporters (as whistleblowers) do not enjoy protection in the event of misconduct.
- c) In the following cases, the protection of the reporter is not guaranteed
 - i. Upon request, e.g., from law enforcement authorities, Ratisbona Compliance is obligated to provide voice messages, IP addresses, and/or telephone numbers.
 - ii. Cases in which it has been determined that reports were made intentionally false or against better knowledge and/or with malicious intent (“in bad faith”);
 - iii. or if the report itself must be classified as a criminal offense or a violation of the code of conduct (e.g., defamation or threat).
- d) If the reporting person does not agree with the outcome of the investigation, they have the opportunity to make this known again via the whistleblower system with the legal expertise of Ratisbona Compliance.

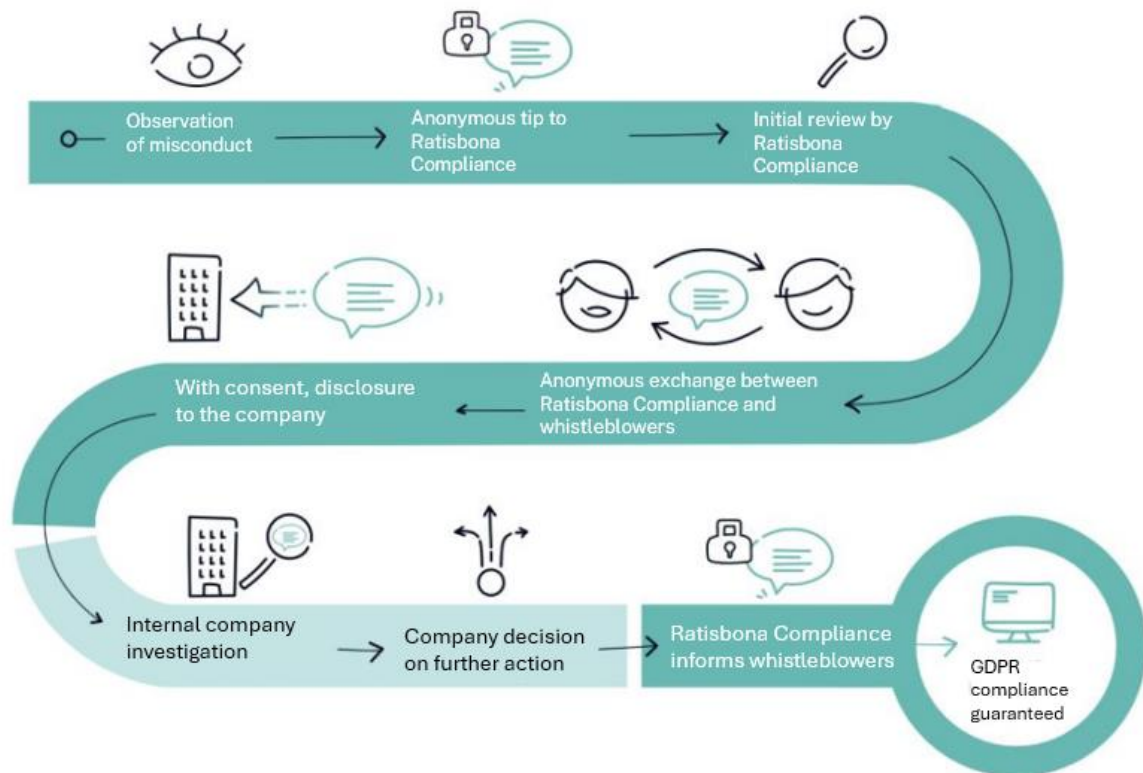
9) PROTECTION AND RIGHTS OF ACCUSED PERSONS

- a) If an investigation is initiated on the basis of a report, LQ Mechatronik-Systeme GmbH will inform the persons concerned within 30 working days at the latest. This phase may be extended depending on the specific circumstances of the case, e.g. if there is a risk that evidence may be destroyed or the investigation may be otherwise impeded.
- b) Those affected have the right to complain about investigations directed against them. To do so, those affected should contact:
 - i. Their supervisor or managing director
 - ii. The Ratisbona Compliance contact information can be found at the end of this policy.

10) DATA PROTECTION

Ratisbona Compliance will treat all information as strictly confidential. The protection of data of both the reporting party and the affected party is guaranteed within the legal framework. Information will be made available on a restricted basis, both in terms of content and the group of persons (so-called “need-to-know basis”). This guideline requires the processing and storage of personal data. This is done exclusively in accordance with data protection regulations.

11) RATISBONA COMPLIANCE'S EDITING PROTECTION PROCESS



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