

## Guidelines for the whistleblower system of the CBR Fashion Group

---

### 1 Basis

The CBR Fashion Group's Compliance & Business Ethics Policy states: "We openly address potential risks and compliance violations." CBR takes this requirement seriously and has therefore set up a whistleblower system for reporting compliance violations. Information can be submitted confidentially and, if desired, completely anonymously via various reporting channels.

This guide describes how you can report compliance violations. It also describes the process after a report has been submitted, so that you know what to expect and how you are protected as a whistleblower.

### 2 Who can submit a report?

Access to the whistleblower system is not restricted. Any employee, any external party (such as suppliers, store partners or other business partners) and former employees can use the communication channels of the whistleblower system to report grievances or misconduct. It is not necessary to be personally affected.

### 3 When should a report be made?

A report should be made as soon as you suspect that a violation of legal requirements, our Code of Conduct, the CBR internal guideline on compliance and business ethics or the ESG requirements applicable to suppliers of the CBR Fashion Group has occurred or is imminent, or you suspect that human rights and/or environmental violations are occurring or are imminent in the supply chain of the CBR Fashion Group.

### 4 What should be reported?

The information should relate to actions and behavior that are not in accordance with the law, our Code of Conduct, the ESG requirements for our suppliers, the CBR internal Compliance & Business Ethics Policy or that could constitute a human rights and/or environmental violation in the supply chain.

Off-duty legal violations or off-duty unethical behavior should only be reported if they affect or negatively influence work activities for or at CBR.

Please do not use the whistleblower system for concerns regarding our articles, in particular warranty issues. If you are a private consumer, please contact the customer support of the

online shops or, as a retail partner, the service team responsible for your region. You can report violations of product safety regulations via the whistleblower system.

## 5 How should information be provided?

For many concerns, it may be a good first step to speak directly to the person concerned or, if this is not possible or you do not feel comfortable doing so, to speak to a superior or their superior. The whistleblower system is not intended to replace direct dialog in general, but is available as an alternative in any case.

The following communication channels are part of the CBR Fashion Group whistleblowing system:

1. As an employee of the CBR Fashion Group or a temporary employee working there, you can submit reports in a personal meeting with a member of the Legal & Compliance department. Contact details for arranging an appointment can be found on the intranet.
2. All whistleblowers can contact the Legal & Compliance department by post.

Please use the following address:

CBR Service GmbH, Legal&Compliance - Strictly confidential -, Imkerstraße 4, 30916 Isernhagen.

Please note that anonymous information sent by post is not usually followed up, as it is not possible to communicate with the person providing the information. If you wish to provide anonymous information, we therefore recommend that you use the CBR Fashion SpeakUp Line (see section 3 below)

3. We offer a digital whistleblower system, the CBR Fashion SpeakUp Line, for all whistleblowers. You can reach it for text messages via the link <https://cbrfashion.speakup.report/hints> or by using the QR code below.



The telephone numbers for reporting by phone/smartphone can be found in the appendix to this guide.

The CBR Fashion SpeakUp Line is operated by a third-party provider and is available around the clock. You can choose from a range of languages for communication via the CBR Fashion SpeakUp Line and send your report either as a text message or as a voice message. The IP address of the computer you are using or the number of the phone/smartphone you are using to make the report is not visible to CBR and cannot be traced, so we will only receive identity information if you provide it directly in your text or voice message.

You can therefore remain completely anonymous.

Our response to your report and our follow-up communication will be sent automatically in the language you have selected via the integrated translation function.

## 6 How do we process your report?

Your reports will be processed by the Legal & Compliance department of the CBR Fashion Group. This department is obliged to treat your report in strict confidence. The Legal & Compliance department will therefore only involve third parties to the extent that this is necessary to clarify the reported incident, to fulfill legal obligations or to avert danger, and only if any legal requirements for disclosure are met.

You will receive a confirmation of receipt within seven days. Your report will be reviewed and evaluated, and a suitable course of action will be determined. If necessary, you will be asked follow-up questions. You will receive a qualified response regarding the content within 3 months of the confirmation of receipt (planned/already taken follow-up measures with justification). Please note that for reasons of confidentiality, data protection and the legal rights of the parties involved, we may not always be able to provide you with details of the outcome of the investigation.

Not all reports automatically lead to a formal investigation. Sometimes a different approach is better for all parties involved (e.g. mediation). Furthermore, sometimes there is not enough information available to conduct a proper investigation and there is no way to obtain further information. The initiation of investigations therefore requires that there is sufficient information to establish a prima facie case of a compliance violation.

## 7 How am I protected as a whistleblower?

Your protection as a whistleblower is ensured by the following principles:

### Confidentiality

All reports will be treated confidentially. Information will only be shared with a limited number of people on a strict need-to-know basis.

In principle, we are obliged to inform any person identified in a report as having committed or about to commit a violation, or in respect of whom personal data is transmitted in connection

with a report, as soon as possible, i.e. when there is no longer a significant risk that the report will jeopardize the collection or investigation of evidence, that they are under investigation. Your identity will not be disclosed – as far as legally possible.

### Fact-based investigations

The Legal & Compliance department is obliged to conduct a thorough and precise investigation of the facts.

### Anonymity

If you wish to submit your report anonymously, please use the CBR Fashion SpeakUp Line (<https://cbrfashion.speakup.report/hints>). The IP address of the computer you are using or the number of the phone/smartphone you are using to make the report is not visible to CBR and cannot be traced, so we will only receive identity information if you provide it directly in your text or voice message. You can therefore remain completely anonymous.

Even if you disclose your identity in your report, your identity will be treated confidentially by the Legal & Compliance department (see above under "Confidentiality").

Please note that an anonymous letter sent by normal post does not allow for any further correspondence. Anonymous letters are therefore not usually processed.

### Data protection

We are obliged to protect the personal data of all those involved in the whistleblower process and to prevent unauthorized access. Personal data received will be processed in accordance with our information on data protection in the whistleblower system of the CBR Fashion Group.

### Protection against reprisals

Anyone who reports a compliance violation in good faith is protected against reprisals. We undertake not to take any measures to identify anonymous whistleblowers, provided that the whistleblowing system is not abused.

Furthermore, we will not tolerate any form of discrimination against whistleblowers or anyone who contributes to investigations within the CBR Fashion Group. Any form of threat or retaliation against anyone who comes forward may result in disciplinary action.

If you notice or experience retaliation, you can report it through one of the communication channels of our whistleblower system.

## 8 How am I protected as a defendant?

We protect those accused according to the following principles:

### Presumption of innocence

The presumption of innocence applies to the accused until a violation has been proven. The Legal & Compliance department is responsible for protecting the rights of the accused or those otherwise affected by a report.

Not only the information provided, but also the investigations that are carried out on the basis of information provided are treated confidentially. Information is only shared with a limited number of people on a strict need-to-know basis. Depending on the purpose of the disclosure and taking into account the legal provisions, information regarding the identity of a person under investigation is removed before disclosure.

### Fact-based investigations

The Legal & Compliance department's commitment to thorough and precise fact-finding also serves to protect the accused.

### Right to information

When an investigation is launched, the accused has the right to be informed of this fact as quickly as possible, unless there is a significant risk of evidence being destroyed or the investigation being obstructed.

### Hearing

Once the facts have been established, the accused is given the opportunity to defend themselves against the accusations and is informed of the outcome of the investigations.

## 9 Reporting to an external reporting center

If, after careful consideration, you are not comfortable raising your concerns within the company, you have the option of raising your concerns outside the company. To understand all the conditions associated with this, please visit the website of the relevant authorities in your country of residence.

Whenever you are considering taking such a significant step, we strongly recommend that you seek advice and do not act alone. Above all, we encourage you to speak up within the company. This way, you can pass the burden on to us and we have the opportunity to investigate the matter immediately.

## 10 Persons responsible for the whistleblowing system

The company of the CBR Fashion Group to which a report relates is responsible for implementing the whistleblowing system.

The companies of the CBR Fashion Group have commissioned the Legal & Compliance department of CBR Service GmbH to implement a whistleblowing system and to receive and process reports as an independent and confidential body within the group.

All reports received via the various channels of the whistleblowing system (see section 5 above) are registered and monitored by the Legal & Compliance department. The Legal & Compliance department is also responsible for conducting thorough, confidential and precise fact-finding.

The members of the Legal&Compliance department are themselves protected from retaliation.

The Legal & Compliance department reports – taking into account the legal requirements for the protection of the whistleblower and the accused as well as other persons involved – to the management of the affected CBR company or, if appropriate or necessary, directly to the shareholders' meeting.

Version 01/08/23