

Whistleblower Protection Law (HSchG) - Implementation of the EU Whistleblower Directive



Wels, in January 2024

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Dear whistleblower,
Dear whistleblower!

On the basis of the EU Whistleblower Directive and the newly enacted Austrian Whistleblower Protection Law, a so-called whistleblower system must be set up in our company due to the size of our organisation. The legal objective of the whistleblower system is to take precautions against any white-collar crime by giving whistleblowers the opportunity to report white-collar crime to an objective reporting centre at any time.

The whistleblower system applies to legal violations in the following areas:

- Public procurement
- Financial services, financial products and financial markets as well as the prevention of money laundering and terrorist financing
- Product safety and conformity
- Road safety
- Environmental protection
- Radiation protection and nuclear safety
- Food and feed safety, animal health and animal welfare
- public health
- Consumer protection
- Protection of privacy and personal data as well as security of network and information systems
- Prevention and punishment of criminal offences under sections 302 to 309 of the German Criminal Code (StGB)

What does "signalling" mean?

For many people, whistleblowing has negative connotations or is even perceived as "snitching". However, properly understood whistleblowing is not "snitching", but aims to prevent economic crime (corruption, bribery, financial fraud, etc.).

Reports can be made either anonymously or by disclosing the identity of the person making the report. Technical and organisational measures are taken to ensure that digital communication remains confidential.

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Reporting office

Information received is processed by the whistleblower reporting office set up in our company. Information is recorded and processed. The reporting office consists of specially trained persons who are not bound by instructions and must act impartially and without bias when processing reports.

The reporting centre can be reached by whistleblowers via the VFI homepage/contacts:
www.vfi-oilsforlife.com

A written report can be submitted by post to the Whistleblower Reporting Centre, Vogelweiderstraße 71, A-4600 Wels. Employees can also submit them in person.

Important note: The Reporting Centre has clear confidentiality and secrecy obligations for reported matters. This means that the identity of the whistleblower and all persons concerned is protected. Only the employees of the reporting centre have access to the reported data. Neither the management nor other persons are legally or technically authorised to access it.

Whistleblowers will receive confirmation of receipt of the report within 7 days and it will be processed within three months. At the whistleblower's own request, the identity can be disclosed to the Reporting Office, which is helpful for any queries or feedback for further investigations.

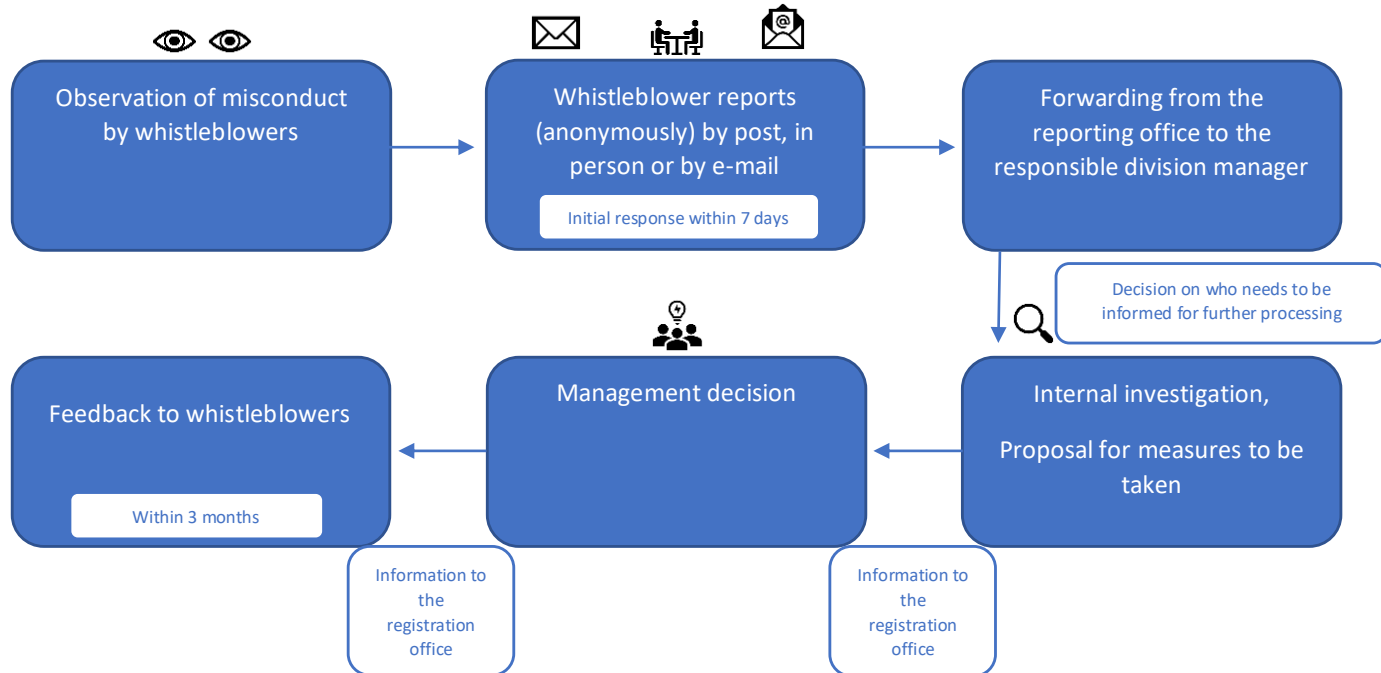
Legal protection against discrimination

Persons who provide information and assume at the time of reporting that their information is true based on their general knowledge (without legal knowledge) and falls under the protection of statutory whistleblower protection are protected by law.

Please note: However, the submission of information that is obviously false is not protected. Deliberate false reports can lead to liability for damages and/or criminal prosecution under the Whistleblower Protection Act or the German Criminal Code (e.g. for defamation).

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What process steps does a note go through?



1. A whistleblower observes misconduct at .
2. The whistleblower reports his/her observation by post, in person or electronically to the Reporting Centre.
3. The whistleblower will receive confirmation of receipt of the report within 7 days.
4. The whistleblower reporting centre forwards the tip-off (without disclosing the identity of the whistleblower) to the responsible division manager.
5. The responsible division manager decides who must be informed for further processing.
6. This is followed by an internal investigation with a proposal for measures to be taken. The whistleblower reporting centre is regularly informed about the progress of the investigation.
7. The management decides on further measures.
8. If desired, the whistleblower reporting centre will provide the whistleblower with feedback within three months as to whether and what follow-up measures have been taken or for what reasons the report is not being followed up.

We hope that this compact summary provides you with a clear overview of the new whistleblower system. If you have any questions, please do not hesitate to contact us.

Wolfgang Ahammer eh

Matthias Lachner eh

Florian Rauch eh

Dirk Vollertsen eh