

WHISTLEBLOWER SYSTEM POLICY



Whistleblower System Policy

Policy ☒

AIM, PURPOSE AND SCOPE

Nordex SE and the group of companies headed by Nordex SE in its capacity as ultimate parent company (altogether referred to as "the Nordex Group") are bound by the principles of compliance, integrity, and ethical behavior, of which the main exponent is the Nordex Group Code of Conduct for Employees.

The Nordex Group Management Board approves and acknowledges the Nordex Group Whistleblower System Policy (hereinafter, the "Policy"), which constitutes the development of the Nordex Group Code of Conduct for Employees in its scope of application with an informative, preventive, and detective purpose. This Policy is a fundamental feature of the Nordex Group Compliance Management System.

Every single person has a role to play in promoting ethical behavior and fighting against criminal offences, corruption, fraud, or human rights or environmental violations, among others, at all levels of society.

Committing to a "speak-up" culture, we have established the Whistleblower System "notify!" based on principles of trust, confidentiality, good faith, impartiality, and protection of the whistleblower and the accused person. It shall encourage employees and third parties to report (if desired, anonymously) any form of compliance violations related to the Nordex Group's business activities and its authorized representatives.

The purpose of this Policy is to explain the commitments and general principles, reporting channels and concerns that could be raised, the handling of concerns and the governing principles of our whistleblower system.

This Policy applies to all Nordex Group employees and managers, regardless of the contractual modality that determines their relationship, hierarchical position, or place in which they perform their professional activity, as well as all executives and directors holding office in any of the Nordex Group's companies. For the purpose of this Policy, hereinafter they are all referred to as "Representatives".

Every Nordex Group Representative, external stakeholder, and the general public is expected to report any suspected compliance violation via the Whistleblower System "notify!". According to a regular risk-based assessment, Nordex Group will elaborate on further actions to raise awareness and make the whistleblower system more accessible for special vulnerable groups (such as children, illiterates, and people with no internet or phone access), if required.

Being in line with the best international practices, standards, and applicable regulations, the Nordex Group guarantees the legally-compliant management of any reports, confidentiality at all levels, and effective whistleblower protection from retaliation, provided that the report is submitted in good faith.



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1. DEFINITIONS

Term	Description
Whistleblower/Reporter	<p>An individual who reports in good faith about suspected compliance violations that may cause substantial damage to the business, the integrity or the reputation of the Nordex Group, human rights, or the environment. A whistleblower according to the Nordex Group could be:</p> <ul style="list-style-type: none"> • an officer, director, manager, or employee of the Nordex Group • an employee of a business partner (e.g. supplier, contractor, subcontractor, service provider, customer) • a person or an institution from the general public
Report in good faith	<p>A report made with a reasonable belief that the information and allegations are substantially true and not for the purpose of personal gain to the person reporting.</p>
Retaliation	<p>Any direct or indirect act or omission which causes some kind of harm or detriment to the whistleblower, including all forms of harassment, discrimination and acts of vindictiveness.</p>
Compliance violations	<p>Any violation of a law or an external or internal regulation related to the Nordex Group's business activities and its authorized representatives.</p>

2. COMMITMENTS AND GENERAL PRINCIPLES

The Whistleblower System "*notify!*":

- Reinforces the Nordex Group's ethical governance practices and transparent corporate environment.
- Works as an early detection system in the event of potential risks of which the Nordex Group and those responsible for them are not yet aware.
- Helps to identify and prevent violations in a timely manner, and to implement preventive or corrective measures and/or sanctions, if necessary.
- Creates a secure and trustworthy environment for whistleblowers and the implicated persons.
- Protects Nordex Group Representatives from false accusations by professional case handling.
- Enhances our principles for compliant and responsible behavior stated in the [Nordex Group Code of Conduct for Employees](#), [Nordex Group Code of Conduct for Contractors and Suppliers](#) and other internal dispositions and regulations.
- Preserves the reputation and wellbeing of the Nordex Group, its shareholders, Representatives and the related third parties and intermediaries.
- Actively contributes to building a more accountable and transparent society.

3. REPORTING CHANNELS

- **Personal contact:** for Nordex Group Representatives, concerns can be raised either personally, by telephone or via e-mail to the existing contact points within the company.¹
- **Online portal:** [web-based](#) platform that can be accessed 24/7, 365 days a year from any computer with an internet connection. Available in all company languages and for any person inside or outside Nordex Group.
- **Helpdesk:** direct dialogue via telephone, email or post.
 - a. **Phone:** +49 40 30030 3030. Can generally be reached on weekdays from 9:00 a.m. to 5:00 p.m. (CET). Outside this time period, it is possible to leave a voicemail.
 - b. **Email:** notify@nordex.whistleblowermail.com
 - c. **Post:** Nordex SE, Corporate Compliance, Langenhorner Chaussee 600, 22419, Hamburg (Germany).

The selection of the reporting channel is voluntary; however, we encourage you to use the online portal where possible since it is the most secure channel. For Nordex Group Representatives, "notify!" is an alternative available to raise concerns in addition to the line manager, People & Culture, Works Council or other representatives, if applicable. Using "notify!" does not replace any of the traditional procedures for resolving labor disputes.

Whilst internal disclosure is encouraged at all times, a whistleblower may decide to externally report breaches of any EU Laws, national or international law, to the competent authorities.

4. WHAT CAN I REPORT

The Whistleblower System "notify!" is open to all types of compliance violations, irrespective of topic. Examples include but are not limited to:

- Bribery and corruption
- Misappropriation of company assets
- Financial statement fraud
- Conflict of interest
- Money laundering
- Data protection violations
- Competition law violations
- Violations of Health, Safety and Environment regulations²
- Discrimination and harassment
- Human rights violations³
- Security forces without adequate command structure or oversight to prevent harm
- Security violations
- Labor rights violations

¹ For Nordex Group Representatives, existing contact points can be found on Forum under Compliance / Whistleblower System.

² Further details on specific violations covered by the German Supply Chain Act could be found in the Nordex Group Rules of Procedure for the Complaints Procedure pursuant to the German Supply Chain Due Diligence Act (GSCA) (Annex 1).

³ Ibid.



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- Information security violations
- Intellectual and property law violations
- Unauthorized disclosure of information
- The [Nordex Group's Code of Conduct for Employees](#) violations
- The [Nordex Group's Code of Conduct for Contractors and Suppliers](#) violations
- Unfair treatment or retaliation for reporting a concern

The reported concern should be described in detail and as clearly as possible. It is helpful to bear in mind the following questions: who, what, when, where why, and how?

Failure to report observed compliance violations may, under certain circumstances, itself be considered a breach of duty or compliance violations under the respective applicable laws.

5. HANDLING OF CONCERNS

The Whistleblower System "*notify!*" is operated by the Corporate Compliance department according to a defined standard process for validation, investigation, and conclusion, which ensures a proper and timely handling of concerns.

First, the information is validated in an objective and confidential manner to ensure sufficient understanding of the issue and to check the plausibility and the potential risks for the Nordex Group, its representatives, assets, and reputation. If required, immediate actions are taken to address any urgent threat situation. Corporate Compliance evaluates the case and report it to the Business Ethics Committee which, as a steering committee, determines whether an investigation is needed and the responsible function to be involved.

The Business Ethics Committee supervises the investigations of all significant violations of laws and the Codes of Conduct.

Once the investigation is concluded, the relevant function elaborates a final report including the adequate corrective and/or preventive measures and follow up defined in light of the confirmed compliance violations. Such measures can encompass disciplinary and/or legal actions. This final report shall be escalated to the Business Ethics Committee, which will take a final decision.

Risk or violations of human rights and/or the environment, which fall under the German Supply Chain Act will be handled in accordance with the Nordex Group Rules of Procedure for the Complaints Procedure pursuant to the German Supply Chain Due Diligence Act (GSCA).

6. GOVERNING PRINCIPLES

Confidentiality and anonymity

The Nordex Group guarantees confidentiality at all levels. The identity of the whistleblower may be only disclosed by obligations imposed by court order, government, EU or national law.

All personal data provided by the whistleblower and implicated persons is processed in accordance with the European General Data Protection Regulation (GDPR) and applicable local data protection regulations. The Nordex Group ensures that the identity of the



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reporting person is not disclosed to anyone beyond the authorized staff members competent to receive or follow up on reports, without the explicit consent of that person. Any processing of personal data carried out pursuant to the EU Directive shall be carried out in accordance with Regulation (EU) 2016/679 and Directive (EU) 2016/680.

"*notify!*" allows optional anonymous reporting and communication, unless prohibited by the laws of the country where the matter is reported.

Whistleblower protection and non-retaliation

The whistleblower who reports in good faith will be protected from any threats of retaliatory measures and actions. No person will suffer disadvantages due to information provided in good faith, with reasonable belief and not for the purpose of personal gain.

Any form of retaliation may lead to disciplinary and/or legal actions. A whistleblower who reasonably believes that they are subject to any form of retaliation related to a report is encouraged to contact Corporate Compliance department directly or via "*notify!*".

Allegations knowingly false or made with reckless disregard of the truth can result in disciplinary and/or legal actions under the terms specified in the regulations in force.

Individual rights prevail

Individual rights of person/s being subjected to an investigation shall be respected at all times. Investigations will be handled in an appropriate and confidential manner to avoid reputational harm.

This includes the right to be heard and the rights to access their file, excluding cases where this may compromise the safeguarding of the reporter and/or the integrity of the investigation.

The presumption of innocence and the rights of defense apply. No negative consequences will be imposed on anyone without sufficient evidence and the opportunity for clarification of facts and to defend oneself.

Reporting and record keeping

Corporate Compliance reports on a regular basis to the Management Board, the Supervisory Board and the Works Council, when agreed, about the reports received, their status and resolution.

All reporting information, including any information retained for statistical purposes, is made anonymous.

All the activities conducted within the investigation process are reflected in an appropriated written document including a clear justification of the decisions taken.

Additional considerations

Existence of appropriate reporting channels under some jurisdictions is considered an adequate procedure for legal defense.

Any action will be taken within an appropriate professional framework, in accordance with relevant legislation and internal works council agreements, where applicable.



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7. RESPONSIBILITY

The Management Board demonstrates its commitment to preventing and addressing wrongdoing by providing oversight of the Policy and approving any changes and updates to further develop continuous improvement.

The Nordex Group will take all reports very seriously. All Nordex Group Representatives are expected to report in good faith any suspected compliance violations. Additionally, managers should be role models in all aspects, create a comfortable and trusting workplace in which to raise questions and concerns, as well as to guarantee confidentiality and no retaliation should a report be submitted in good faith.

The Policy will be reviewed on a regular basis.

8. ASSOCIATED DOCUMENTS

Document	Location
Nordex Group Code of Conduct for Employees	Nordex Group external website, BIC

9. EDITION CONTROL

Document	Date	Description
1	07.09.2023	Initial Edition
2	12.14.2023	Alignment with the German Supply Chain Due Diligence Act (GSCA) requirements.
3	25.07.2024	Second revision

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