



# Whistleblowing Policy

// For the Companies of Rhomberg Sersa Rail Group

# Introduction

The compliance with legal requirements is of high priority for us. This includes in particular detection, investigation, and clarification of misconduct at an early stage. Whistleblowers acting in good faith are protected from retaliation.

The aim of this Whistleblowing Policy is to protect whistleblowers in relation to reports and disclosures. The reporting of potential misconduct by our employees, customers and business partners helps us to react timely as well as to reduce or avoid possible harm. At the same time, it is another step towards promoting integrity and creating a safe working environment.

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# 1 Scope of Application

## a) Personal Scope of Application

The personal scope of application includes all individuals who have obtained information about violations and report or disclose this information to a designated reporting channel.

## b) Material Scope of Application

The material scope of application includes violations which are subject to a criminal sentence. Furthermore, it covers violations that are subject to fines if the violated provision is intended to protect life, body or health or the rights of employees or their representatives. Also covered are, in particular, violations of provisions on consumer protection, money laundering, environmental protection, product safety and data protection.

This Whistleblowing Policy shall also apply with regard to information on violations of internal rules established by RSRG in written or text form (e.g. Compliance Policy).

Dissatisfaction with the organization, working conditions or assigned tasks as well as private misconduct are generally not considered as whistleblowing cases. However, this may not apply if the persons concerned are alleged of a problematic motivation, of a breach of a duty of care or of a violation of internal guidelines.



# 2 Reporting Channels

## a) Internal and External Reporting Channels

Whistleblowers can choose to report to an internal or external reporting channel. In some cases, the report can also be made to institutions, bodies, or other agencies of the European Union.

Due to the closeness to the company, a report to the internal channel should be preferred. Generally, the violation can already be effectively handled internally, and the whistleblowers do not have to fear a retaliation. If an internally reported violation has not been resolved, the whistleblower is still free to contact an external reporting channel.

## b) Internal Reporting Channel of RSRG

RSRG has established an internal reporting channel for the receipt of reports in oral or text form. It can be accessed online via the following link: <https://rsg.whistlelink.com/>. The whistleblowers need to record and keep access data to the system in order to maintain the dialogue with the internal reporting channel.

It is possible to provide reports anonymously. At their own discretion, whistleblowers may disclose their identity to the reporting channel, which may be of importance for further investigations. However, there is no obligation to do so.

The reports should contain a description of the facts as complete as possible and be supported by corresponding documents, insofar as the whistleblower is in possession of them and is entitled to sharing.

The internal reporting channel is organized in such a way that only the persons responsible for receiving and handling the reports and the persons assisting them in fulfilling these tasks have access to incoming reports. The persons entrusted with the tasks of the internal reporting

channel are independent in the performance of their duties and hold the necessary professional qualifications.

## c) Personal Meeting

At the request of the whistleblower, a personal meeting with a representative of the internal reporting channel shall be arranged within a reasonable time. With a prior consent of the whistleblower, the meeting may also be conducted by means of a video and audio transmission.



### 3 Procedure for Reports

All incoming reports are documented by the reporting channel.

The internal reporting channel confirms receipt of the report to the whistleblower at the latest within seven days. It examines whether the reported violation falls within the material scope of application and whether the report is plausible. If necessary, it seeks further information from the whistleblower and takes appropriate subsequent measures.

As subsequent measures, the internal reporting channel can, in particular, conduct internal investigations and contact the persons and operational units concerned. It may direct the whistleblower to other competent bodies. The procedure may be closed for lack of evidence or for other reasons. The procedure may also be forwarded to a unit responsible for internal investigations at the employer or at the organizational unit or to a competent authority for the purpose of further investigations.

The internal reporting channel shall provide feedback to the whistleblower within three months after confirmation of the receipt of the report on subsequent measures planned and already taken, as well as on the reasons. The feedback shall be provided to the whistleblower only to the extent that it does not affect internal enquiries or investigations and does not jeopardize the rights of the persons who are the subject of a report or who are named in the report.

The deletion of the documentation shall be carried out in accordance with the statutory provisions.

### 4 Disclosure

“Disclosure“ means making information in respect of violations available to the public. It is only permissible as a last option („ultima ratio“) within narrow limits.

The whistleblower must first contact an external reporting channel. A disclosure is only permissible in the event that the external reporting channel has not taken appropriate subsequent measures or if no feedback on subsequent measures has been given within the statutory period.

Disclosure is also permissible if the whistleblower had reasonable grounds to believe that a violation may cause an immediate and obvious threat to the public interest because of an emergency, a risk of irreversible damage or comparable circumstances, if in case of an external report a retaliation is to be feared or evidence could be suppressed or destroyed, if there could be a collusion between the competent external reporting channel and the perpetrator of the violation or if, due to other special circumstances, the prospects are low that the external reporting channel will initiate effective subsequent measures. The disclosure of incorrect information about violations is prohibited.

### 5 Confidentiality and Protection of Whistleblowers

#### a) Confidentiality

Reporting channels shall keep the identity of the whistleblower, the persons who are the subject of a report and any other persons named in the report confidential. The identity of these individuals may only be disclosed to the persons responsible for receiving reports or taking subsequent measures, as well as to the persons assisting them in the performance of these tasks („need-to-know“ principle).

Information on the identity of the whistleblower may be disclosed, inter alia, in criminal proceedings at the request of prosecution authorities, on the basis of an order in administrative proceedings following the report or on the basis of a court decision. In addition, disclosure is permissible if it is necessary for subsequent measures and the whistleblower has given a consent prior to each individual disclosure separately and in text form.

#### b) Protection of Whistleblowers

The requirement for the protection of whistleblowers is a submission of a report to the reporting channel or a permitted disclosure. Furthermore, the whistleblower must have had reasonable grounds to believe, at the time of the report or disclosure, that the information he or she reported or disclosed was true, and the information must concern violations falling within the scope of this Whistleblowing Policy or the whistleblower had reasonable grounds

to believe that this was the case at the time of the report or disclosure.

Retaliations towards whistleblowers are prohibited. This also applies to threats and attempts of retaliations. Retaliations are acts or omissions in connection with professional activity which are a reaction to a report or disclosure and as a result of which the whistleblower suffers or may suffer an unjustified disadvantage. This may include, for example, suspension, dismissal or similar action, demotion or denial of promotion, negative performance appraisal or issuance of a bad reference.

#### c) No Protection for Grossly Negligent or Intentional Reports

The identity of the whistleblower who intentionally or grossly negligently reports incorrect information regarding violations is not protected.

The whistleblower is obliged to compensate damages resulting from an intentional or grossly negligent report or disclosure of incorrect information.





## 6 Protection of Concerned Persons

If other persons are concerned by the information, they shall be notified by the employer without delay. Exceptions to the obligation to notify may exist, for example, if the possibility of clarifying the allegation or gathering evidence would be seriously impaired by notifying the person concerned. In this case, the notification must be made without delay as soon as the danger of impairment no longer exists.

The notification of concerned persons shall contain the information required by data protection law, such as the purposes and the legal basis of the processing as well as the rights of the concerned persons.

## 7 Effective Date

The Whistleblowing Policy shall become effective on 01.10.2023.







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