

## RULES OF PROCEDURE

in accordance with § 8 of the  
German Supply Chain Due Diligence  
Act (LkSG)

release 06/2025

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## **Rules of procedure**

### **on how to deal with complaints under the Supply Chain Due Diligence Act (LkSG)**

AUNDE Group SE has implemented a procedure for itself and its affiliated companies pursuant to Sections 15 et seq. of the German Stock Corporation Act (hereinafter referred to as "AUNDE Group") to adequately address hints and complaints with regard to human rights and environmental risks as well as violations of obligations under the German Supply Chain Due Diligence Act ("LkSG") as well as violations under the German Whistleblower Protection Act ("HinSchG").

The LkSG aims to contribute to the improvement of the international human rights situation by setting requirements for responsible supply chain management for certain companies. To this end, the LkSG prescribes a number of due diligence obligations for the companies concerned. An essential core element of these due diligence obligations is the establishment of an effective complaints procedure through which information can be provided on human rights and environmental risks or violations.

In addition, affected companies must establish appropriate rules of procedure in writing, which describe the complaint procedure in more detail. The AUNDE Group hereby fulfils this obligation.

#### **A. What is the subject of the appeal proceedings?**

In particular, the complaint procedure makes it possible to draw the attention of the AUNDE Group to potential human rights and environmental risks or violations of the obligations within the meaning of § 2 LkSG both through the economic activities of the AUNDE Group in its own business area and through direct and indirect suppliers.

Potential human rights or environmental risks and/or violations that may be the subject of the complaint procedure include, in particular:

- all forms of slavery, economic exploitation and forced or child labor;
- endangering or violating occupational health and safety regulations, for example through inadequate safety standards, lack of protective measures, insufficient training and instruction, disregard for rest periods;
- discrimination, in particular unjustified unequal treatment in employment, for example on the basis of national or ethnic origin, faith or sex;
- violation of minimum wage regulations and inappropriate remuneration for work performance;
- disregard for the right to association, collective action and the formation of a coalition;

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- unlawful use of private and public security forces;
  - improper storage or disposal of hazardous waste;
  - unlawful violation of land rights;
  - destruction of natural resources by environmental pollution, in particular air pollution, water pollution, harmful noise emissions and excessive water consumption;
  - violation of a prohibition resulting from the Minamata Convention on the Control of Mercury Emissions;
  - violation of the prohibition of the production and/or use of substances within the scope of the Stockholm Convention on Persistent Organic Pollutants (POPs);
  - violation of the principle of minimizing the cross-border movement of hazardous waste and environmentally sound disposal close to the place of origin within the meaning of the Basel Convention.

This list is not exhaustive. The AUNDE Group would therefore like to encourage you to submit a corresponding notification via the established reporting channel in case of doubt. The AUNDE Group examines the indication of breaches of duty or risks within the meaning of the LkSG or violations of other laws.

## **B. Whistleblower**

Every person is entitled to report information or complaints regarding potential human rights or environmental risks and/or violations (see Section A on the subject of the proceedings) via the complaints procedure. The circle of persons entitled to lodge a complaint is not limited.

## **C. What are the reporting channels?**

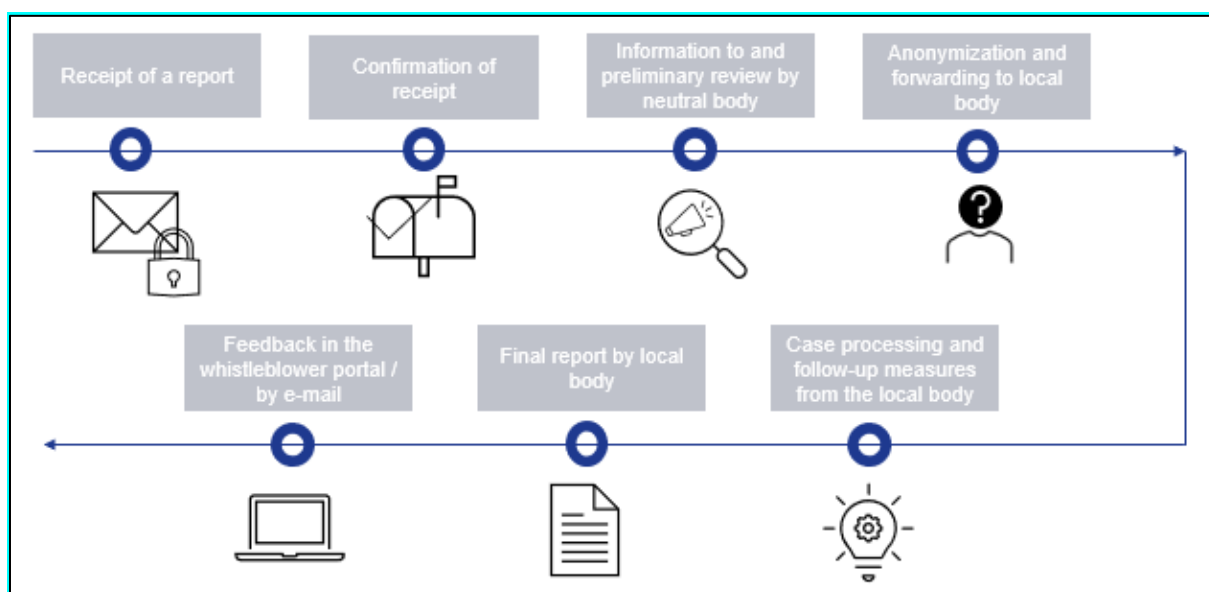
Hints and complaints about potential human or environmental risks and/or injuries can be submitted at any time via the AUNDE Group's established whistleblower portal. The whistleblower portal is available at any time of the day (around the clock) in different languages. The whistleblower can make an anonymous report via the whistleblower portal.

The multilingual whistleblower portal is available at the following link:

<https://whistleblowing.aunde-group.com/>

In addition, it is also possible to submit hints and complaints by e-mail:

[Whistleblowing@AUNDE-group.com](mailto:Whistleblowing@AUNDE-group.com)

**D. What is the procedure like?**

*Simplified overview of the complaint procedure via the whistleblower portal or by e-mail*

**1.a. Receipt of a report through the whistleblower portal**

When the report or complaint is submitted via the whistleblower portal, the whistleblower receives a multi-digit code. This code allows access to the submitted report in the whistleblower portal.

➔ **The code must be kept** to be able to access the submitted information in the whistleblower portal.

To ensure anonymity, the AUNDE Group's whistleblower portal does not store or transmit any data on the whistleblower himself. The whistleblower will therefore not receive any notifications by e-mail.

In the whistleblower portal, the whistleblower is provided with confirmation of receipt, feedback and enquiries that may be important for clarifying the case. As a matter of principle, there is no direct contact with the whistleblower. The whistleblower can request the state of affairs in the portal at any time.

➔ The whistleblower is required to **regularly check** whether he or she has received feedback or enquiries.

**1.b. Receipt of hints by e-mail**

An anonymous report is usually possible if you use an email address that does not contain any personal information. When using a single-use e-mail address, regular communication, information, and queries to the whistleblower are not possible.

Only the ombudsman (hereinafter referred to as the "neutral body") has access to the mailbox.

The preliminary review of incoming reports is carried out by an ombudsman who ensures that only absolutely necessary information is forwarded to the respective AUNDE Group organization for further examination and processing.

The persons entrusted with conducting the complaint procedure act independently, without instructions and are obliged to maintain confidentiality.

## **2.a. Acknowledgement (Whistleblower Portal)**

The receipt of a report or complaint is documented in the whistleblower portal. The whistleblower will receive an acknowledgement of receipt in the whistleblower portal shortly after receipt, at the latest within seven (7) calendar days. The confirmation can be accessed and viewed using the code received.

## **2.b. Acknowledgement of receipt (e-Mail)**

If a report is submitted by e-mail, the whistleblower will get an acknowledgement of receipt by e-mail shortly after reception of the e-mail, at the latest within seven (7) calendar days.

## **3. Screening**

Incoming hints and complaints are recorded in the whistleblower portal or by e-mail and are initially reviewed by the neutral body.

## **4. Anonymization and forwarding**

Hints and complaints received will be anonymised by the neutral body if necessary. The neutral body then forwards the hint or complaint to the compliance officer (hereinafter referred to as the "local body") of the organizational unit for processing.

## **5. Case management and follow-up measures**

The local authority classifies the reported facts and examines the information or complaint for validity.

- a) If the report shows that the scope of application of the LkSG is open, i.e. that there is a potential human rights or environmental risk and/or a violation, the facts of the case will be further processed.
- b) Indications that do not fall under the LkSG but are nevertheless valid are checked for potential violations of applicable laws and further processed.

- c) Otherwise, reports will not be processed further. Reports are not processed further, for example, if the facts of the case have already been dealt with earlier, were already known or are not plausible, or if a conclusive clarification of the facts was not possible due to a lack of cooperation from the whistleblower.

If possible and necessary for the examination of the facts, it will be discussed with the whistleblower. This is intended to achieve a better understanding of the facts of the case and possible measures to be taken.

To do this, the local body deposits a corresponding message in the whistleblower portal or sends an e-mail suggesting that the whistleblower contact him directly. The whistleblower decides whether and what answer is given.

If a hint or complaint proves to be justified, the AUNDE Group will determine appropriate and adequate measures – if necessary, in coordination with other stakeholders. Insofar as remedial measures are necessary and/or have been agreed, they will be initiated.

## **6. Final report**

At the end of the procedure, the local body records the case in a final report.

## **7. Feedback to the whistleblower**

As soon as the hint or complaint has been finally processed, a written notification of the result of the processing will be deposited in the whistleblower portal within the scope of what is legally permissible. The whistleblower can view this with the help of the multi-digit code in the whistleblower portal. If the notification or complaint is received by e-mail, the whistleblower will receive feedback by e-mail. Feedback will also be given if the hint or complaint submitted have not been processed further (see section 5 c) above for possible reasons).

## **E. How is the protection of the whistleblower ensured?**

The confidentiality of the identity of the whistleblower is maintained. A hint or complaint is generally submitted anonymously in the whistleblower portal. When submitting by e-mail, anonymity depends on the chosen e-mail address and the information provided in the e-mail. Direct contact can only be made if the whistleblower responds to a corresponding request for contact and is willing to enter into an exchange. In such a case, the confidentiality and protection of personal data is ensured.

The local authority responsible for the complaints procedure will maintain contact with the whistleblower throughout the procedure and will also give him or her the opportunity to inform him or her of any possible disadvantages or penalties in connection with the report after the end of the procedure.

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The AUNDE Group urges any person who becomes aware of discriminatory or punitive acts against whistleblowers to provide appropriate information by the available reporting channels.

#### **F. How long does the procedure take?**

The duration of the proceedings depends on the complexity of the facts of the case. If the investigation of the facts takes longer than three months, the AUNDE Group will inform the whistleblower via the whistleblower portal or by e-mail, depending on the reporting channel selected.

#### **G. Costs**

The use of the complaint procedure is free of charge for the whistleblower.

#### **H. Verification of effectiveness**

The appropriateness and effectiveness of the complaint procedure is reviewed internally in the AUNDE Group annually and on an ad hoc basis.