

Procedural guidelines for the complaint mechanism pursuant to section 8 of the German Supply Chain Due Diligence Act (*Lieferkettensorgfaltspflichtengesetz*, "LkSG")

(Version dated: 31 Jan. 2024)

1. Introduction

Kolibri Beteiligungsgesellschaft mbH & Co. KGaA and its subsidiaries (hereinafter the "**KOLIBRI Group**") are committed to socially and environmentally responsible corporate governance and comply with all relevant laws, rules and regulations. We attach particular importance to respecting human rights and protecting the environment. This also includes taking decisive action against any violations of human rights or environmental law that we become aware of along our value chain.

A key step to implementing these goals and the requirements of the German Supply Chain Due Diligence Act (*Lieferkettensorgfaltspflichtengesetz*, "LkSG")¹ is the establishment of an appropriate complaint mechanism pursuant to section 8 LkSG by the companies of the KOLIBRI Group required to do so (hereinafter in each case the "**COMPANY**"). The complaint mechanism enables individuals and organisations to report human rights and environmental risks and violations of human rights or environmental obligations in connection with our own business activities or those of our suppliers. This helps us to identify human rights and environmental risks along our supply chain early on and remedy any violations.

2. Scope

This complaint mechanism can be used to report any and all information or complaints (hereinafter "**complaint(s)**") regarding human rights and environmental violations relating to the COMPANY's own operations or along the COMPANY's entire supply chain within the meaning of the LkSG. This includes specifically the following:

- Suspected violations of applicable law by suppliers with regard to human rights or environmental standards or corresponding provisions of our Code of Conduct for Suppliers or the associated specific contractual provisions.
- Suspected human rights and environmental risks and violations of human rights or environmental obligations pursuant to the LkSG that are directly or indirectly attributable to a supplier of the COMPANY.

Human rights risks include in particular violations of the ban on child labour, forced labour and slavery of any kind, violations of occupational health and safety regulations pursuant to the applicable laws of the place of employment, violations of the right to freedom of assembly, association and collective bargaining, violations of the ban on workplace discrimination and the withholding of an appropriate wage, the destruction of natural resources through environmental pollution, the unlawful violation of land rights, unlawful evictions, and violations of the ban on commissioning or deploying private/state security forces if they cannot be adequately instructed or controlled and this can lead to injuries or other impairments, among other things. Environmental risks arise in particular in connection with the handling of mercury, persistent organic pollutants (POPs) and hazardous waste.²


¹ German Act on Corporate Due Diligence Obligations in Supply Chains dated 16 July 2021 (Federal Law Gazette (BGBl.) I p. 2959)

² For a detailed description of the risks under the LkSG, please refer to the wording of the legislation and the explanatory memorandum, as well as the generally applicable guidelines issued by the Federal Office of Economic Affairs and Export Control (*Bundesamts für Wirtschaft und Ausfuhrkontrolle*, "BAFA").

Complaints may be reported by both the COMPANY's own employees or external parties, e.g., employees of customers or suppliers or other third parties.

3. Complaint channels

The COMPANY has established a digital complaint portal under the following link for reporting complaints:

Website	https://app.whistle-report.com/report/5016fb89-7508-4ffe-a88f-b3baf7923911	
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4. Complaint mechanism – procedure

a) Confirmation of receipt

The receipt of the complaint is confirmed electronically to the whistleblower.

b) Registration and forwarding to the responsible investigative unit

The complaint is registered as a case upon receipt. In a first step, the complaints office checks whether the complaint falls within the scope of the complaint mechanism (section 2 above). In particular, the complaints office reviews whether the complaint is related to the COMPANY. The complaints office forwards any complaints that fall within the scope of application and relate to suspected violations of human rights or environmental obligations to the responsible investigative unit within the KOLIBRI Group without undue delay to investigate the matter further. The whistleblower is informed without undue delay if the complaint does not fall within the scope of application.

c) Review of complaints

The complaint and any further investigations will be processed and conducted as transparently as possible for the whistleblower, while also taking into account any conflicting legally protected interests of other individuals or companies.

The following information in particular is needed to review complaints:

- Name of the whistleblower (Complaints may also be submitted anonymously if a whistleblower wishes to remain anonymous. However, this may potentially impede or delay the processing of the complaint.)
- Contact details (telephone number, e-mail or mailing address)
- Information enabling the location of a potential violation to be clearly identified
- Detailed description of the violation, including date or time period

If a more in-depth investigation of the matter is necessary or the information provided by the whistleblower is not sufficiently specific, the COMPANY will carry out further investigations and if necessary also contact the whistleblower via the digital complaint portal.

The principle of proportionality will be observed during the course of any investigation, meaning that the investigation must be suitable, necessary and appropriate for fulfilling its purpose.

d) Processing time and costs

As a general rule, the COMPANY prioritises complaints and strives to process them promptly.

However, the processing time greatly depends on the individual case and can range from a few days to several months, depending on its complexity.

Whistleblowers can obtain information about the status of a case at any time.

The complaint mechanism is free of charge. As a general rule, the COMPANY will not assume any costs or expenditures incurred by the whistleblower in connection with using the complaint mechanism. In particular, travel expenses or costs for legal advice will not be covered.

e) Remedial action

The COMPANY will strive to take appropriate remedial action without undue delay if a violation of human rights or environmental obligations has been identified in the COMPANY's own operations or those of a supplier, or if such a violation is imminent. The remedial action should prevent or end any violations or minimise their impact.

The whistleblower will be informed about the remedial action taken.

f) Documentation

The processing of complaints is documented confidentially in an access-restricted central system. The whistleblower and the supplier in question will be informed about the outcome of the case.

5. Confidentiality

If a whistleblower discloses their identity, the COMPANY will maintain the utmost confidentiality in that regard. The identity of the whistleblower or other individuals who are the subject of the complaint will only be known to the persons who are responsible for receiving reports, reviewing the facts or taking follow-up action, as well as anyone who assists them in that regard. Personal data is processed in accordance with the provisions of data protection law.

6. Protection against reprisals

Reprisals or discrimination against whistleblowers (including threats or attempts thereof) are prohibited. Protection against reprisals on the basis of a complaint includes, in particular, protection against the following:

- Suspension, termination or similar action
- Transfer, relocation, reduction of salary, change of working hours
- Negative performance reviews or issuance of negative letters of reference
- Disciplinary action, reprimands or other (financial) sanctions
- Coercion, intimidation, bullying or marginalisation
- Disparagement (including defamation), in particular on social media, or causing financial loss (including loss of orders or revenue)
- Early termination or rescission of contracts for work or services
- Revocation of a licence or authorisation

Complaints made with the sole intention of causing harm are not covered by whistleblower protection. If harmful intent can be categorically proven, such complaints will be subject to disciplinary action.

7. Effectiveness of the complaint mechanism

The effectiveness of the complaint mechanism is reviewed once a year and on an ad hoc basis, for example if the COMPANY expects the risk situation in its own operations or those of its suppliers to change or expand significantly, for instance in connection with the launch of new products or projects or the creation of new business areas.