

Rules of procedure for the complaints procedure pursuant to Section 8 of the Supply Chain Due Diligence Act (LkSG)

As of 01.01.2023, the law on corporate due diligence obligations on the prevention of human rights violations in supply chains (Supply Chain Due Diligence Act - LkSG) came into force.

The aim of the law is to improve the protection of human rights and the environment in companies' own business areas and along the corporate supply chain. To this end, the law imposes a series of due diligence obligations on the companies concerned.

An important core element of these due diligence obligations is the establishment of an effective complaints procedure that can be used to report human rights and environmental risks or violations. Violations can have serious consequences for our Group, our employees, our business partners and other affected parties and must therefore be identified at an early stage in order to initiate appropriate countermeasures and avert potential damage.

Th. Simon GmbH & Co. KG has therefore set up a complaints procedure through which information on human rights and environmental risks or violations can be submitted.

The most important information on the complaints procedure is presented clearly and comprehensibly below.

What kind of complaints and reports can the complaints procedure be used for?

The complaints procedure can be used to report all indications of possible violations of laws and/or regulations, including human rights or environmental risks or violations relating to our own business area and along the entire supply chain.

Which channels can be used to submit complaints?

All employees and external persons, whether in Germany or abroad, can submit complaints via the following channels:

- Via the electronic whistleblower system. The input mask is available in German, English, Spanish, French and Italian. It is free of charge and can be accessed around the clock via the following link:

<https://www.th-simon.com/compliance>

The system is managed by an independent operator. The data is stored on protected servers in Germany. The content of the reports is processed exclusively by Th. Simon GmbH & Co.

- By post to the Compliance Department at the following address

Th. Simon GmbH & Co. KG
Compliance department
Römermauer 3
54634 Bitburg

Employees can also contact their line manager or the compliance contacts.

All information, regardless of how it is received, is processed immediately and in the same way.

How are tips dealt with?

Regardless of which communication channel is chosen, we treat all information confidentially. The confidentiality of the identity of the person providing the information and the other persons named in the information is maintained throughout the entire process. All information is processed by selected and specially trained employees of the compliance department ("Complaints Office"). They are impartial, independent in the performance of their duties and sworn to secrecy. They are also obliged to comply with data protection regulations and to ensure transparency and the rights of all data subjects.

How are whistleblowers protected?

The protection of whistleblowers from discrimination or punishment on the basis of complaints or information provided is an important part of our complaints procedure. Attempts at intimidation and reprisals against persons who report actual or suspected misconduct in good faith will not be tolerated. If you feel that you are suffering intimidation or retaliation as a result of your report, please contact the Compliance Department; such intimidation or retaliation will also be investigated in accordance with the procedures outlined above and will be investigated further if necessary.

What happens after a tip has been submitted?

Once a report has been received, its receipt is documented internally and the person making the report receives a confirmation of receipt within one week.

The complaints office will first check whether sufficient information is available to examine and investigate the reported facts. If this is not the case, the complaints office will, if possible, contact the person making the report to request further information. Therefore, if you submit a report anonymously via the electronic whistleblowing system, please be sure to keep the access code and personal PIN so that you can log in again. If you submit a report anonymously, log into your mailbox regularly to check whether the complaints office has contacted you. If you provide contact details, the complaints office will use them to contact you.

If neither sufficient information is available nor contact can be made, the case will be closed.

The complaints office investigates the matter comprehensively itself or forwards it to the responsible office, e.g. within the company, for investigation in accordance with the principle of confidentiality and data protection. If necessary and as far as possible in the case of anonymous reports, the complaints office or the responsible office will discuss the facts of the case with the person making the report and request further information if necessary.

If, after clarification of the facts, discussion and investigation, the complaints office or the responsible body is convinced that there are no human rights and environmental risks and violations of human rights or environmental obligations in its own business area and at suppliers, the case will be closed.

If, in the opinion of the complaints office or the responsible body, the investigation confirms human rights and environmental risks or violations of human rights or environmental obligations in its own business area and at suppliers, a proposal for further action (in particular preventive and remedial measures) is drawn up. Where possible and appropriate, the whistleblower is involved in this process.

Finally, the implementation of the proposed solution is followed up by the complaints office or the responsible body.

The whistleblower will be informed of the conclusion of the complaints procedure, if there is a possibility of making contact.

The duration of the procedure may vary depending on the scope and complexity of the complaint.

These Rules of Procedure enter into force on 01.01.2023. They will be published on the website of Th. Simon GmbH & Co.