

## **Rules of procedure on processing complaints about violations of human rights and environment-related due diligence obligations within the meaning of Section 8, German Supply Chain Due Diligence Act (LkSG)**

### **Preamble**

Interzero Holding GmbH & Co.KG (hereinafter referred to as Interzero) in the capacity of controlling company within the meaning of the German Supply Chain Due Diligence Act (hereinafter referred to as LkSG) attaches great importance to compliance with the law and internal company guidelines in relation to its operations and those of its companies.

To identify violations as early as possible, a legal ombudsman has been instructed as part of the Compliance Management System (CMS) to set up and operate an outsourced complaints section within the meaning of Section 8, LkSG.

Interzero has established a central complaints process to identify violations of the obligations in accordance with LkSG at an early stage, and introduce corresponding counter-measures. Interzero's goal is to implement the requirements of the LkSG and fairly and appropriately address information about complaints regarding human rights law and environment-related risks as well as violations of human rights law and environment-related obligations in Interzero's supply chain.

The rules of procedure contain the statutory requirements for the complaints procedure in accordance with LkSG, and are geared towards the recommendations "*Complaints Procedure in accordance with the German Supply Chain Due Diligence Act*" issued by the German Federal Office for Economic Affairs and Export Control (BAFA).

### **A. Who is responsible at Interzero in the supply chain for accepting complaints?**

Compliance Officer Services Legal Stephan Rheinwald, lawyer, holds the position of Complaints Ombudsman within the meaning of Section 8, LkSG, and can be reached via the contact details stated in these rules of procedure.

### **B. Complaints procedure details**

#### **I. Who can submit a complaint?**

These rules of procedure are geared towards employees of Interzero, employees of direct or indirect suppliers of Interzero, customers and contracting parties of Interzero and other third parties (hereinafter referred to as "**Aggrieved Parties**").

#### **II. Which complaints are processed?**

By way of the LkSG Complaints Procedure, reference can be made to human rights law and environment-related risks as well as violations of human rights-related and environment-related due

diligence obligations within the meaning of LkSG that are in place in the business area of Interzero or a direct or indirect supplier.

Details about the individual categories of potential violations can be found in the **Annex** "Categories of potential violations of LkSG".

### **III. Via which reporting channels can reports be submitted?**

Aggrieved parties have the option of submitting complaints via the following contact details of the Interzero Complaints Ombudsman:

**Compliance Officer Services Legal**  
**Stephan Rheinwald, Lawyer,**  
Telemannstraße 22  
D-53173 Bonn, Germany  
Tel.: +49 228 3503629-1  
Fax: +49 228 3503629-2  
E-mail: [s.rheinwald@cos-legal.eu](mailto:s.rheinwald@cos-legal.eu)

Complaints can be submitted personally and by telephone in German and English. Details can be submitted in text form in all languages.

Aggrieved Parties do not incur any costs or lawyers' fees when submitting complaints. Your details shall be handled in strict confidence.

### **IV. What happens after submitting a complaint?**

#### **1. General Principles**

Complaints are processed, and the corresponding investigation is conducted, fairly, objectively and by way of safeguarding the identity of Aggrieved Parties.

The applicable requirements of the General Data Protection Regulation (GDPR) and the German Federal Data Protection Act (BDSG), as stated in the respective, valid, versions, are complied with.

The persons entrusted by Interzero with implementing the procedure act impartially. They are independent in performing their task, not bound by any instructions and undertake to maintain secrecy.

#### **2. Confirmation of receipt**

Receipt of a complaint is documented by the Complaints Ombudsman, and the Aggrieved Party receives confirmation at the latest after seven days (written confirmation of receipt).

As part of the confirmation of receipt, the Aggrieved Party is informed about the next steps, the time period of the procedure and his/her rights in relation to protection against disadvantages or punishment as a result of the procedure or the use of other formal complaints procedures.

The forwarding of confirmation of receipt is inapplicable in the event of an anonymous complaint without stating contact details.

### **3. Review of the complaint**

The Complaints Ombudsman conducts a conclusiveness review, i.e. reviews whether or not a received complaint, assuming the alleged facts are accurate, would actually constitute violation of human rights law and environment-related diligence obligations in accordance with LkSG. To that end the party providing the information is questioned, where possible, and initial rough research is conducted involving Interzero.

In the event that a complaint is not conclusive, the Aggrieved Party receives a justification of the negative findings in text form.

### **4. Proposal for the procedure**

If the information provided is conclusive, the Complaints Ombudsman presents a proposal to the management of the affected Interzero company for the further course of action.

The Aggrieved Party is also incorporated in the case of processing the proposal where called for based on the facts.

Statutory requirements, in particular in respect of GDPR/BDSG and the question of information from affected parties, are reviewed and taken into consideration as part of the proposal.

### **5. Investigation**

The facts are investigated by the Complaints Ombudsman of Interzero, an auditing company or another third party who is commissioned by Interzero. To gain a better understanding, the facts are discussed with the Aggrieved Party where this is expedient and called for with a view to clarifying the facts.

Where this is called for, an investigation report is drawn up that is to contain both the outcome as well as the measures to be adopted.

The proposal is drawn up as remedial action by way of exchanges with the Aggrieved Party.

### **6. Review outcome**

The affected Interzero company adopts a resolution on the specified investigation outcome and the measures to be implemented.

If Interzero establishes that the violation of a human rights law-related or environment-related obligation has already occurred, or is about to occur, in its business division, Interzero shall implement remedial action without delay that results in the end of the violation. If violations of human rights law or environment-related obligations at a supplier are confirmed, suitable follow-up measures shall be adopted in an individual case.

On request, the outcome is jointly evaluated with the Aggrieved Party.

Implementation of the adopted measures is monitored by a person stated by Interzero.

The effectiveness of the remedial action is reviewed once a year and on an event-related basis.

### **7. Feedback to the Aggrieved Party**

The Complaints Department provides feedback to the Aggrieved Party within three months following confirmation of receipt of the complaint. The feedback comprises notification of planned and

previously adopted follow-up/remedial action as well as the reasons for these (insofar as the Aggrieved Party has not already been involved in drawing up the measures).

Feedback is only provided to the Aggrieved Party insofar as this does not affect internal research or investigations, and the rights of the persons, who are the subject matter of a report or are stated in a report, are not adversely affected.

#### **8. Should personal disadvantages be expected in the case of a complaint?**

Aggrieved Parties, who submit their complaints to the best of their knowledge and belief are protected, in particular, against disadvantages and punishment. Therefore, they need not fear personal disadvantages when they express their concerns or request advice.

After the procedure, maintaining contact between the Complaints Ombudsman/Interzero and Aggrieved Parties is possible and desired to ensure that they are not subsequently placed at risk as a result of retaliatory action.

#### **9. Obligation to document**

The investigation outcomes in respect of violations of the obligations in accordance with LkSG and the follow-up measures are documented in an internal report. The documentation is stored from the time it is created for at least seven years.

#### **10. Review of the effectiveness of the complaints procedure**

The effectiveness of the complaints procedure is reviewed by Interzero once a year and on an event-related basis. The review includes the extent to which the Interzero procedure is known internally.

#### **Annex of categories of potential violations of LkSG**

The complaints procedure is to be applied to the following human rights and environment-law topics covered by LkSG:

##### Human rights risks in accordance with Section 2(2) LkSG

- Violation of the prohibition on child labour (no. 1 and 2)
- Violation of the prohibition on forced labour and all forms of slavery (no. 3 and 4)
- Failure to comply with occupational protection and work-related health risks (no. 5)
- Failure to comply with the freedom of coalition, freedom of association and the right to engage in collective negotiations (no. 6)
- Violation of the prohibition on unequal treatment in employment (no. 7)
- Violation of the prohibition on withholding an appropriate wage (no. 8)
- Destruction of the natural basis of life as a result of environmental pollution (no. 9)
- Unlawful violation of land rights (no. 10)
- Violation of the prohibition on commissioning or using private/public security staff who may cause harm as a result of lacking instructions or control (no. 11)
- Violation of the prohibition on an [...] act or unlawful failure to act that is directly capable of having a serious detrimental effect on a protected legal position (= additional human rights) and the unlawful nature of such acts is obvious in the case of an informed assessment of all circumstances to be taken into consideration (no. 12)

##### Environment-related risks in accordance with Section 2(3) LkSG

- Violation of a prohibition resulting from the Minamata Convention (no. 1–3)

- Violation of the prohibition on the production and / or use of substances covered by the Stockholm Convention (POP) as well as handling of waste containing POP products that is not in line with environmental requirements.
- Violation of the prohibition on the import and export of hazardous waste within the meaning of the Basel Convention (no. 6–8)

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