

## **Rules of procedure for the complaints procedure**

in accordance with section 8 (2) of the German Act on Corporate Due Diligence Obligations in Supply Chain Duty of Care Act [Lieferkettensorgfaltspflichtengesetz - LkSG]

All information on human rights and environmental risks or violations can be reported via the complaints procedure.

The reports may relate to the following violations within the company's own field of business and also within the entire supply chain, including but not limited to:

### **Human rights violations:**

- Child labour
- Forced labour and slavery
- Discrimination and unequal treatment
- Disregard for freedom of association
- Withholding of adequate wages
- Hazardous working conditions
- Unlawful forced evictions or the unlawful seizure of land
- Unlawful use of private or public security forces
- Pollution of water, soil and air, which can contribute to a violation of human rights

### **Violations of environmental law:**

- Use of mercury (as under the Minamata Convention)
- Use of persistent organic pollutants (as under the Stockholm Convention)
- Environmentally un-sound storage, handling, import and export of hazardous waste (as under the Basel Convention)

These rules of procedure describe the entire reporting process within the complaints procedure.

We will be happy to answer any questions about the process, either directly via the reporting system or via the contact option indicated in article 1 below in "Submitting reports and complaints / responsibility for the complaints procedure".

## **1. Submitting reports and complaints / responsibility for the complaints procedure**

All employees and external persons can submit complaints via the following channels:

- Via the electronic whistleblower system

<https://schoerhubergroup.integrityline.app/>

We recommend submitting reports via our digital reporting system. Reports can be made in your preferred language. Reports can be submitted around the clock. At their request, informants can remain completely anonymous.

The system allows informants to remain in contact with our company even after submitting a report and even if they remain anonymous.

- By post, by internal post or by e-mail to the Compliance Department at the following address:

**Schörghuber Stiftung & Co. Holding KG**  
**Recht & Compliance**  
**Möhlstraße 10**  
**81675 München**  
**Deutschland**

**E-Mail: [compliance@schoerghuber.group](mailto:compliance@schoerghuber.group)**

**Telephone: +49 89 / 3074917-0**

- Personally: If you want to report in person, please make an appointment via the above contact address.

All channels ensure that the reports are treated confidentially. Even if informants disclose their identity, the confidentiality and protection of personal data is guaranteed in each case.

Of course, the complaints procedure is free of charge for the informant.

## **2. Course of the procedure**

The processing of all incoming reports follows a structured process, which is described below.

### **2.1. Receiving the report**

Upon receipt of the report, informants will be sent a confirmation of receipt, usually within seven days after receipt of the report.

### **2.2. Checking the report**

Then, the content of the report is checked. Questions may arise during this phase and are clarified with the informant. Depending on the content, the next steps to be taken are determined. If the complaint is rejected, the informant receives a statement of reasons.

### **2.3. Investigating the facts**

If the procedure continues, the issue is discussed and investigated with the informant. A procedure for finding an amicable resolution may be an option.

### **2.4. Developing a solution**

A proposal for a solution is developed in close contact with the informant. If relevant, agreements on compensation are made.

### **2.5. Corrective measures**

Corrective measures may be required to resolve reported human rights and environmental risks or violations. If corrective measures are agreed, they will be implemented and followed up.

### **2.6. Review and conclusion**

The result of the procedure is evaluated together with the informant. This particularly concerns the informant's satisfaction with the course and outcome of the procedure.

The duration of the procedure heavily depends on the facts of the case and can range from a few days or weeks to several months. We generally endeavor to bring the procedure to a satisfactory solution as efficiently as possible. In addition, we always endeavor to keep the informant updated about the measures taken and the further course of events. We therefore recommend that informants using the digital reporting system log in regularly and check their own case for new messages.

If we are able and legally permitted to do so, we will inform you of the measures taken within three months - even if the investigation has not been completed by then.

### **3. Amicable resolution**

For some complaints, it may be advisable to involve a neutral and mediating third party. Our aim is to help find a solution that satisfies all parties. If it becomes apparent during the procedure that an amicable resolution could make sense, we will endeavor to involve such a neutral party.

### **4. Protection from any discrimination or punishment**

Protecting whistleblowers from being discriminated against or punished because of complaints is an important part of our complaints procedure.

All information and documents provided to us will be treated strictly confidentially and in compliance with the relevant data protection regulations.

The confidentiality of the identity of the whistleblowers is fully protected. Effective protection against discrimination or punishment of whistleblowers after a complaint is guaranteed. Retaliation due to complaints or reports will not be tolerated.

Persons who submit complaints or reports in good faith will not be punished for doing so. If you believe that you or anyone else has suffered retaliation or that you or they have been discriminated against in any way for filing a complaint, please let us know immediately through one of our reporting channels (preferably via "Tell Us"). We will investigate all plausible allegations of discrimination. Justified allegations of discrimination by our company will be punished as a compliance violation.

All information is processed by a small group of selected and specially trained employees. The persons handling reports and/or complaints are obliged to maintain confidentiality. They have been appropriately trained and will investigate your report impartially and independently. They are not subjects to instructions.

### **5. Reviewing the effectiveness of the procedure**

The appropriateness and effectiveness of the complaints procedure is reviewed at least once a year and on an ad hoc basis.

Munich, 11<sup>th</sup> December 2025