

Rules of Procedure

August 2023

1. Introduction

Our complaint mechanism is a core element of the due diligence obligations established under the German Supply Chain Act (*Lieferkettensorgfaltspflichtengesetz – LkSG*). Using the complaint mechanism, internal and external persons can draw the Company's attention to human rights or environmental risks or violations in their own business domain and in the supply chain. Problems can thus be identified and solved at an early stage, before any actual harm comes to people or the environment. In the case of loss or damage, the complaint mechanism provides access to appropriate remedial action.

For us, the following applies: reports and tips are **taken seriously** and **followed up**.

2. Scope

These rules of procedure apply to all complaints or reports regarding human rights and environmental risks or breaches of duty that reach the Company via the established channels for reporting complaints as listed below.

3. complaint channels

Whistleblowers may use the following complaint channels free of charge:

<p>Compliance Officer PreZero Stiftung & Co. KG Stiftsbergstraße 1, 74172 Neckarsulm, Germany E-mail: compliance-int@prezero.com</p>	<p>Ombudsperson Dr. Margarete Gräfin von Galen Certified specialist in criminal law Mommсенstraße 45, 10629 Berlin</p>
<p>Online reporting system Anonymous online reporting system (BKMS): To the online reporting system</p>	<p>Available during normal business hours: Tel.: +49 30 31 01 82 0 Fax: +49 30 31 01 82 20 Or via e-mail: galen@galen.de</p>

4. Responsibility and procedure

All reports/tips are always processed in accordance with applicable law, in particular whistleblower protection and data protection laws.

All reports/tips and complaints via the complaint channels are received by the Compliance Officer of PreZero Stiftung & Co. KG. The whistleblower will receive a confirmation of receipt within seven days (provided there is a means of contact).

The Compliance Officer checks whether the report/tip relates to any actual human rights or environmental risks and/or breaches of duty. If this is not the case, the whistleblower will be referred to the responsible office (provided there is a means of contact).

If relevance is confirmed, the Compliance Officer processes the notice and – to the extent legally permissible – involves other departments concerned (e.g., HSE, Corporate Social Responsibility, HR,

Purchasing, Procurement) or, if necessary, consults the Internal Investigation department or external service providers to clarify the matter. Processing takes place within a reasonable period of time. The whistleblower is involved in the process (as far as possible) and informed about the conclusion of the procedure. Insofar as the report/tip falls within the scope of the German Whistleblower Protection Act (*Hinweisgeberschutzgesetz*), the whistleblower will receive feedback on the status of the processing within three months of confirmation of receipt of the report/tip.

5. Confidentiality of complainant's identity

The identity of the whistleblower will be protected.

6. Protection against discrimination and punishment

Any measures to the detriment of the whistleblower must be avoided. This is governed by binding internal policies. Violations constitute a compliance violation and will be investigated accordingly.

7. Remedial measures

If there is a human rights or environmental risk or a breach of duty, necessary and appropriate remedial measures will be taken in consultation with the departments concerned (e.g., HSE, Corporate Social Responsibility, HR, Purchasing, Procurement). The whistleblower is involved (to the extent possible). The implementation of the measures is appropriately monitored and followed up on.

8. Documentation

The entire process is documented in writing and archived in accordance with applicable whistleblower protection and data protection laws.

9. Risk analysis and reporting

The findings from the processing of reports/tips are taken into account in the risk analysis. The number and processing of reports/tips is reported accordingly.

10. Contact

If you have any questions, please contact the Compliance Officer of PreZero Stiftung & Co. KG

(e-mail: compliance-int@prezero.com).