

Rules of procedure for the complaints mechanism at HEIDEMARK

1. General information on the complaints procedure

1.1 On which values is the complaints procedure based?

HEIDEMARK attaches great importance to sustainable behaviour as an expression of corporate responsibility. We are convinced that sustainable business is only possible through ethical, compliant and ethical behaviour. Respect for law and order, in particular human rights and environmental concerns, is therefore an essential part of HEIDEMARK's corporate culture. We also expect this from our suppliers. The declaration of principles published on our homepage confirms our ongoing commitment.

The complaints procedure is part of our due diligence obligations in accordance with Section 3 of the German Supply Chain Due Diligence Act (LkSG). The aim is to effectively prevent potential adverse effects from our business activities and to quickly and effectively remedy them.

1.2 To which constellation do these Rules of Procedure apply?

These rules of procedure describe generally applicable principles for processing reports of potential grievances in HEIDEMARK's corporate area and the associated supply chains using the established complaints procedure. They are binding for the employees involved in the complaints procedure. In principle, the processes described in these rules of procedure apply if the reporting channels described under point 3.2 are used.

1.3 Which complaints are dealt with in the complaints procedure?

The complaints procedure is used to receive and process information about potential breaches of regulations or grievances in HEIDEMARK's business area and in the associated supply chains. The complaints procedure is not for product and service-related customer concerns and complaints. Such concerns should be addressed to the e-mail address heidemark@heidemark.de.

1.4 How is the complaints procedure structured?

Experts from various internal company functions are involved to ensure the best possible processing of reports of potential grievances. These are in particular

- The Human Rights Officer, who is based in management and plays a central role in reviewing reports of violations in HEIDEMARK's business area or along the supply chain via the whistleblower system;
- The compliance officer based in the management;
- As well as the multidisciplinary team.

All key decisions relating to the complaint, in particular the assessment of reports and the decision to conclude or follow-up measures, are made by at least two people (dual control principle).

2. Principles for lodging a complaint

2.1 How is the confidentiality of the complaints procedure ensured?

The employees entrusted with the processing of complaints treat the information obtained, including the identity of the whistleblower, confidentially. Maintaining confidentiality is an essential procedural principle and is observed throughout the entire process. Unauthorised employees are denied access to the complaints mechanism.

2.2 Is the whistleblower protected from adverse consequences?

Discrimination, intimidation or hostility towards the whistleblower as well as other reprisals against the whistleblower who is cooperating in investigations to the best of their knowledge and belief are not permitted. If there are indications of such inadmissible behaviour, this will be investigated accordingly and sanctioned if necessary. The whistleblower will be protected against discrimination and reprisals to the best of the company's ability.

Interfering with or obstructing investigations, in particular influencing witnesses and suppressing or manipulating documents or other evidence, is not permitted.

2.3 Is the complaints procedure impartial?

The impartiality and professional independence from instructions is ensured by the job description of the Human Rights Officer. The information is passed on anonymously to the organisation in order to rectify the problem. Final decisions are always made in accordance with the principle of dual control between the Human Rights Officer and the Compliance Officer.

2.4 What other principles apply to the procedure?

Fair procedure

During investigations, the applicable laws, including data protection law, as well as internal company regulations as amended are complied with. Only legal investigation methods are used for investigation purposes and only legally usable information is taken into account.

Presumption of innocence

Investigations are conducted neutrally and objectively in compliance with the presumption of innocence. Just as evidence that incriminates suspects is investigated, so too is evidence that could exonerate them.

Compliance with the principle of proportionality

Investigation measures comply with the principle of proportionality, i.e. they must be suitable, necessary and appropriate to fulfil the purpose of the investigation.

Further participation rights

Insofar as employee representatives have participation rights during the investigation of complaints, the necessary departments in the company are involved in this respect.

2.5 Can those affected also take legal action against the company?

In the event that a person is personally affected by an act of infringement by the company, the whistleblower is free to take legal action.

2.6 Are trade secrets protected?

The company's obligation to maintain business and trade secrets remains unaffected. Information that is subject to confidentiality will not be disclosed to third parties.

2.7 Is compliance with data protection ensured?

The investigation of the complaint will be carried out in accordance with the General Data Protection Regulation, including the storage and deletion of data and the regulations on international data transfer. You can access our privacy policy via the link provided.

2.8 What is the relationship to other complaints procedures?

The complaints procedure described here complies with the legal requirements for a whistleblower system in accordance with the Whistleblower Protection Act and EU Directive 2019/1937.

3. Submission of complaints

3.1 Who can submit a complaint?

Any person can submit a report or complaint about potential grievances at HEIDEMARK and along the supply chain (see point 3.3).

If a report is submitted on behalf of a potentially affected person in order to obtain an individual remedy under the LkSG, the submission of an effective power of attorney may be requested. The whistleblower will be contacted separately for this purpose. It does not affect the examination and processing of the report.

3.2 How can a complaint be submitted?

A complaint can be submitted via the various channels:

Direct contact by e-mail: hinweis@heidemark.de

Online reporting channel: [HEIDEMARK whistleblowing system](#) (The report can be submitted in German or English).

By telephone:

- Toll-free from Germany: +49 800 3800 999 (Mondays - Fridays 9 a.m. - 5 p.m.)
- Charges may apply from abroad depending on your own connection: +49 69 99998839 (Mondays - Fridays 9 a.m. - 5 p.m.)
- A report can be made in German or English via the telephone hotline.
- The information will be received by our externally commissioned company LegalTegrity GmbH and forwarded directly to HEIDEMARK's internal reporting office.

By post:

HEIDEMARK GmbH
Menschenrechtsbeauftragter
Lether Gewerbestr. 2
26197 Ahlhorn
Germany

Ombudsmen:

- Whistleblowers can also instruct ombudspersons to report information to the company.
- In addition, reports can also be made via our external ombudsman's office:
WABNITZ Unternehmensberatung
Gesellschaft für Corporate Audit, Risk & Compliance mbH
Hans-Ulrich Wabnitz
Katharinenstraße 8, 10711 Berlin, Germany
Tel: +49(0)170 698 34 20
E-mail: info@ombudsmann.berlin

Reports are accepted in text form via the above-mentioned channels. In the event of a telephone or verbal report, a written report will be created or automatically generated for HEIDEMARK. The reporting persons will then be contacted in writing by the company. The basic processing language is German and English, although in individual cases a response can also be provided in the language of the person making the report.

All reports can also be submitted completely anonymously. An interactive chat function has been set up via our online and telephone reporting centre so that we can communicate anonymously with the person making the report, discuss the case and, if necessary, settle it amicably.

3.3 What can be reported?

Any potential grievance within the company or along the supply chain can be reported to the complaints procedure. The reporting channels are used in particular for receiving reports:

- Suspected violations of applicable law by HEIDEMARK employees (in particular Section 2 (2) of the Whistleblower Protection Act and EU Directive 2019/1937) or internal company regulations (in particular violations of the policy statement)
- Suspicions of violations of applicable law or the HEIDEMARK Supplier Code of Conduct by business partners
- Suspicions of other violations of national and European laws and regulations
- possible human rights and environmental risks attributable to HEIDEMARK or one of its subsidiaries or its direct or indirect suppliers, as well as violations of human rights and environmental obligations under the LkSG

3.4 What information should a complaint contain?

The following information is helpful for processing the complaint:

- Describe the facts of the case, if possible with the following details:
 - What happened? - Concrete description of the incident and context
 - Where did it happen? - Production hall, department, etc.
 - When did the incident occur? - Date/period, time
 - Who are the persons affected or harmed? - Name, number, severity of the grievance, etc.
 - Who could be responsible for the grievance? - Name of the person/ department/ name of the company
- Which law or internal regulation has been violated?
- Is there any evidence? Photos, videos, documents, possible witnesses?
- What are the expectations with regard to possible preventive or remedial measures? What is the specific or desired goal of the complaint?
- Has anyone else already been informed about the grievance?
- What should further contact be like? Provide contact details for further communication or express the wish for anonymity or the greatest possible confidentiality, e.g. no disclosure of the name of the person providing the information in the course of the investigation.

If a report is made with a lot of information, the processing process and the rectification of the grievance is accelerated and can be handled properly. The list is therefore an aid to formulating a complaint. However, it is not a prerequisite for processing that a complaint contains information on all of the aforementioned points.

4. Procedure for lodging complaints

4.1 What happens after the complaint is submitted?

Receipt of the complaint will be confirmed immediately (no later than seven days after receipt of the report), provided that contact details have been provided.

4.2 How is the complaint examined?

Once a complaint has been received via the reporting channels managed by the whistleblower system, it is first documented. The reports are accepted by our Human Rights Officer and processed further in a legally compliant manner. The plausibility check includes, as far as possible, contacting the whistleblower. To this end, the facts of the complaint are discussed with the whistleblower. This includes, in particular, asking comprehension questions and obtaining further information. The aim is to determine whether a "suspected situation" exists that makes it legally permissible and necessary to take further investigative or clarification measures and any preventive and remedial measures, taking into account data protection. The confidential treatment of all information and data submitted to the Reporting Centre is ensured at all times and in every processing step. The exception to this is disclosure to state authorities or the judiciary if HEIDEMARK is obliged to do so. In these exceptional cases, the person providing the information will be informed (insofar as this is possible).

4.3 What is the outcome/conclusion of the complaints procedure?

The whistleblower will be informed of the conclusion of the complaints procedure, provided that contact can be made.

If a suspicious situation is assumed, the investigation and clarification measures (so-called follow-up measures) required in the individual case are examined. These include, for example, discussions with suppliers, supplier audits and conducting a formal internal investigation. If necessary, interim measures can also be taken or ordered.

In addition, the extent to which the company may or should legally and actually take further measures based on the complaint at this stage is examined.

Depending on the outcome of the follow-up measures, business decisions are made to appropriately address any identified violations or risks, e.g. personnel measures, adjustments to processes. This can lead to the separation of employees and the cancellation of business relationships.

If, in the case of complaints with LkSG relevance, a grievance has been identified in the company's own business area in Germany, countermeasures are taken and monitored in order to end the risk or violation immediately and prevent it from recurring. As a rule, this principle also applies to the company's own business area abroad - subject to conflicting national regulations.

The complaints procedure will be discontinued if the facts of the case - even after discussion with the whistleblower - do not give rise to sufficient suspicion of breaches of regulations or risks relevant under the LKSG or if further processing would be legally inadmissible. In the event of discontinuation, the whistleblower will be informed of the reasons for refusal.

4.4 How is the whistleblower involved in the complaint investigation?

Every complaint is taken seriously by the company. Therefore, the whistleblower is always informed about the processing of the matter and the outcome of the individual steps. The company endeavours to provide the whistleblower with the greatest possible transparency during processing. In many cases, however, the company must also take into account conflicting legally protected interests of other persons and companies when providing information, e.g. data protection requirements or other confidentiality obligations if a person is being investigated.

4.5 How long does the complaint review take?

The duration of the procedure depends on the scope and complexity of the complaint. Complaints are given high priority during processing. The investigation of the complaint is carried out swiftly and without culpable delays on the part of the company. Depending on the scope and degree of complexity, a proper investigation of complaints can take a few days or even several months.

The whistleblower will be given sufficient time during the fact-finding process to present relevant aspects and to respond to the company's queries.

4.6 Is the complaints procedure free of charge?

The whistleblower can make use of the channels described in the complaints procedure free of charge.

However, the company will not assume any costs and expenses incurred by the whistleblower in connection with the use of the complaints procedure, e.g. travel expenses or legal advice or similar.

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