

Rules of procedure pursuant to Section 8 of the Supply Chain Due Diligence Act

The companies of the IGEPA group are aware of their responsibility for sustainable business practices. We aim for sustainable development by combining entrepreneurial actions with social and environmental responsibility. We implement the requirements of the Supply Chain Due Diligence Act. To this end, we have established an effective complaint procedure through which reports can be made regarding human rights and environmental risks, as well as violations of human rights-related or environmental obligations.

These Rules of Procedure describe the main features of the complaint procedure.

1 What kind of complaints or reports can the complaint procedure be used for?

The complaint procedure enables individuals to report human rights and environmental risks and violations of human rights or environmental obligations arising from the business activities of IGEPA group companies or in their supply chains.

Note:

Human rights risks are situations in which there is a sufficient probability of a violation of, for example, one of the following prohibitions due to actual circumstances:

- Prohibition of child labour, forced labour, slavery,
- Prohibition of disregard for labour protection and freedom of association,
- Prohibition of discrimination,
- Prohibition of withholding an appropriate wage,
- Prohibition of causing harmful soil change, water pollution, air pollution, harmful noise emissions or excessive water consumption,
- Prohibition of unlawful forced eviction and prohibition of unlawful seizure of land, forests and waters whose use secures a person's livelihood,
- Prohibition of the commissioning or use of private or public security forces if legal prohibitions are disregarded, violated or impaired during the deployment of the security forces due to a lack of instruction or control on the part of the company, or

A violation of a human rights-related duty is a violation of one of the aforementioned prohibitions.

Environmental risks are conditions in which there is a sufficient probability of a violation of, for example, one of the following prohibitions due to actual circumstances:

- Prohibition of the manufacture of mercury-added products, the use of mercury and mercury compounds in manufacturing processes and the treatment of mercury waste contrary to the provisions of the relevant conventions,
- Prohibition of the production and use of chemicals contrary to the provisions of the relevant conventions,
- Prohibition of non-environmentally sound handling, collection, storage and disposal of waste in accordance with the provisions of the relevant conventions,
- Ban on the export and import of hazardous waste and other waste as defined by the relevant conventions and European regulations.

A breach of an environmental obligation is a violation of one of the aforementioned prohibitions.

2 How can complaints or comments be submitted?

Complaints or information can be submitted via the following channels:

- The IGEPA group has commissioned the law firm Heuking Kühn Lüer Wojtek PartGmbH ("**Heuking**") to fulfil individual tasks of a reporting office. The law firm Heuking provides a web form in which complaints or information can be entered. It can be used in German and English.
- The registration office can be reached via the following link: [whistlefox](#)
- Complaints or comments can also be sent to the following email address: menschenrechtsbeauftragter@igepagroup.com

3 How does the complaint procedure work?

Once a complaint or report has been received, the person making the report will receive confirmation of receipt within one week (approximately). Upon receipt, the Reporting Centre examines the reported facts. It is checked whether the facts describe a human rights or environmental risk or a violation of a human rights or environmental obligation within the meaning of the LkSG. The reporting centre will then forward the complaint or report to the responsible office within the IGEPA group. Where appropriate, the IGEPA group will initiate the necessary preventive and remedial measures. If this is desired and a contact option exists, the whistleblower will be contacted during the procedure and informed about the measures.

4 Who processes the complaints or tips?

The complaints or reports are first examined by the external law firm commissioned by the IGEPA group. The law firm will then contact the IGEPA group's Human Rights Officer.

5 How is effective protection against discrimination or punishment ensured?

The complaints and reports are first examined by an independent, external law firm, which is bound by professional secrecy.

All information will also be treated as strictly confidential in the further proceedings. In this respect, the persons entrusted with the procedure at the IGEPA group act independently and without instructions. All complaints and reports are handled with the utmost care and confidentiality.

The IGEPA group will not tolerate reprisals based on complaints or information.

6 Enquiries and contact

If you have any questions about these Rules of Procedure and the IGEPA group's complaints procedure, please use the following contact:

□ **menschenrechtsbeauftragter@igepa.com**