

Rödl & Partner

**Rules of Procedure for the Complaints Procedure
under the German Supply Chain Due Diligence Act**

1st of January 2024

01 PURPOSE OF THE COMPLAINTS PROCEDURE

At Rödl & Partner, we recognize our responsibility to respect human rights and environment-related standards. We therefore attach particular importance to our due diligence obligations in our own business activities and along the supply chain, which exist on the basis of the statutory provisions in the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz - LkSG).

With these Rules of Procedure, Rödl & Partner provides information about the company's complaints procedure in accordance with Section 8 (2) LkSG. It gives internal or external stakeholders the opportunity to report possible violations of human rights and environment-related standards within the company or in our supply chain.

The objective of the complaints system is to obtain knowledge of human rights or environment-related risks or violations as early as possible. This enables us to take appropriate preventive and remedial measures and hence contribute to improving human rights protection in the global supply chain.

02 SCOPE & REPORTING CHANNELS

All indications of possible violations, including human rights or environmental risks or threats in Rödl & Partner's own business activities or along the supply chain, can be reported via the grievance mechanism. Our complaints system is explicitly available to both directly and indirectly affected parties.

You can report any concern by calling our compliance hotline at +49 911 9193 5050 during regular business hours (Monday to Friday from 9 am to 5 pm) or by e-mail via the central e-mail humanrights@roedl.com. A new electronic complaints channel will also be available shortly.

03 PROTECTION OF WHISTLEBLOWERS AGAINST DISCRIMINATION AND RETALIATION

Rödl & Partner's complaints procedure preserves the confidentiality of the identity of the whistleblower. Any type of intimidation or retaliation against persons who report an actual or suspected violation of due diligence obligations under the LkSG in good faith will not be tolerated. If you feel that you are subject to sanctions or otherwise being disadvantaged as a result of your complaint, please contact the complaints office.

The following measures serve to protect the whistleblowers:

- All reports and complaints are handled with the utmost care and confidentiality by a select group of specially trained Rödl & Partner employees.
- All information that allows conclusions to be drawn about the identity of the whistleblower is treated in strict confidence.
- Even after the proceedings have been concluded, only information that does not jeopardize the protection of the whistleblower will be passed on.

04 PROCEDURE FOR COMPLAINTS

1. Submission of the complaint

- After a complaint is received, the incident is documented and forwarded to the person responsible.
- The informant will receive a confirmation of the receipt, provided the relevant contact details are available.

2. Examination of the complaint or information

- The submitted information will be assessed in terms of its scope and content.
- If the investigation reveals that the information provided is not sufficient to further clarify the complaint, the complaints office will contact the informant and request further details if possible.

3. Investigation of the complaint

- The complaints office investigates the matter comprehensively. If necessary, other internal stakeholders and experts shall be involved in the process while maintaining confidentiality and data protection.
- Upon request and if possible for anonymous reports, the complaints office or the responsible department will discuss the facts of the case with the informant.

4. Possible follow-up measures

- If a human rights and environmental-related risk or violations in the company's own business activities or the supply chain has been identified, effective preventive or remedial measures are initiated.
- Follow-up measures are subject to the principle of appropriateness.

5. Evaluation and conclusion

- Following close cooperation with internal stakeholders and experts, the complaints office checks whether the remedial measures have been effective in eliminating or minimizing risks.
- If possible, the referring person receives feedback on the outcome of the complaints procedure.

6. Review of effectiveness

- Rödl & Partner reviews the effectiveness of the complaints procedure once a year and on an ad hoc basis.
- Where required, the procedure or the subsequent follow-up measures are adapted.

05 CONTACT

Inquiries, suggestions, or complaints regarding these Rules of Procedure can be addressed to:

humanrights@roedl.com

Rödl GmbH Rechtsanwaltsgesellschaft Steuerberatungsgesellschaft

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