



RULES OF PROCEDURE

FOR THE COMPLAINTS PROCEDURE IN ACCORDANCE WITH SECTION 8 OF THE ACT ON CORPORATE DUE DILIGENCE OBLIGATIONS FOR THE PREVENTION OF HUMAN RIGHTS VIOLATIONS IN SUPPLY CHAINS (LKSG)



I. INTRODUCTION

The Mühlbauer Holding AG and its subsidiaries are committed to respecting human rights and protecting the environment. It is the declared goal of the enterprise's management to respect, protect and promote human rights and the environment along the entire supply chain. Violations of internationally recognized human rights and of national and international environmental protection regulations will not be tolerated. The Mühlbauer Holding AG takes appropriate and effective measures to identify and verify human rights- and environment-related risks in its own business area and throughout the supply chain, and to prevent violations. Human rights- and environment-related due diligence obligations include the establishment of an effective complaints procedure through which persons can report violations, risks and other issues.

These Rules of Procedure explain the process for reporting and handling information. It sets out how the complaints procedure may be accessed, who is responsible, what happens after receipt of a complaint, and what measures are taken to protect whistle-blowers. The aim of the complaints procedure is to establish an easily accessible and secure way of communication, that allows for the swift identification, mitigations and elimination of human rights- and environment-related risks and violations in the supply chain.

II. ADDRESSEES AND SCOPE OF APPLICATION OF THE COMPLAINTS PROCEDURE

The complaints procedure is publicly accessible and available to all persons, whether based in Germany or abroad. The complaints procedure enables persons to report human rights- and environment-related risks as well as violations of human rights- or environment-related obligations that are a result of the economic actions of Mühlbauer Holding AG and/or its subsidiaries or take place in the supply chain.

III. PROCEDURE

1. Responsibility for the complaints procedure

The responsibility for receiving and processing complaints lies exclusively with employees who act impartially, are bound to secrecy and are not subject to any instructions within the framework of the complaints procedure.

2. Submission of a complaint

An internet-based reporting portal in 25 languages is available to whistle-blowers:

<https://prod.osapiens.cloud/portal/portal/webbundle/supplier-os-hub/supplier-os-hub/public-access-app/complaint.html#/public/hub/muehlbauer/DEFAULT/complaint/new>

Complaints can be submitted confidentially or anonymously. The processing status of a complaint submitted via the internet-based portal can be tracked within the portal.

3. Receipt of a complaint

After receipt of a report, the person submitting the report receives a confirmation of receipt. The confirmation of receipt is usually sent immediately; if necessary, the dispatch of the confirmation of receipt can be delayed by up to two weeks.

4. Processing of the complaint

After receipt of the complaint, it is reviewed centrally and assigned to a responsible case-handler. Complaints relevant for subsidiaries of Mühlbauer Holding AG will be forwarded, if necessary, to a responsible case-handler at the subsidiary concerned. The responsible case-handler maintains contact with the person providing the information. The responsible case-handler assesses the facts of the case and, if necessary, reviews the facts with the whistle-blower. If a violation of human rights- or environment-related obligations is identified, the responsible case-handler initiates corrective measures immediately. If the complaint includes a human rights- or environment-related risk, without a violation having occurred, the responsible case-handler initiates preventive measures. Any complaint provided will also be taken into account within the risk analysis for the supply chain. The results of the fact-finding process are communicated to the whistle-blower, and, if necessary, further steps are reviewed together with the whistle-blower.

As a general rule, complaints shall be processed and concluded within three months after receipt.

5. Anonymous submission of a complaint

Complaints may be submitted anonymously. If a complaint is submitted anonymously, no data will be recorded that would enable the identification of the person submitting the complaint. If the person submitting the anonymous complaint provides information that would allow conclusions on his or her identity, the information will be treated confidentially.

6. Confidential submission of a complaint

In all other cases, the confidentiality of personal data and other information that would allow conclusions on the identity of the person submitting the complaint is guaranteed. Only the responsible case-handler and the person responsible for initial review of the complaints have access to the complaint.

7. Documentation of complaints

Pursuant to Section 10(1) sentence 2 LkSG, complaints will be kept for seven years.