

Rules of Procedure

Usage of the Reporting System in Accordance with
Section 8 of the Supply Chain Due Diligence Act (LkSG)

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1 Introduction

SAG ARIS GmbH assumes responsibility for respecting and strengthening internationally recognized human rights in its own business activities and through appropriate management of its supply chains. It implements the requirements of the German Supply Chain Due Diligence Act (LkSG) to ensure respect for human rights and the environment in its own business and the supply chain.

An essential core element of its due diligence is establishing an effective Reporting System for reporting human rights and environmental risks or violations.

These rules of procedure describe the main features of the Reporting System, how to access it, and the relevant responsibilities.

It is important to SAG ARIS GmbH to communicate this information to you in an understandable and relatable manner and to create maximum transparency about the process. It is important to the company to learn about any wrongdoing by employees, business partners, or suppliers. A Reporting System has been set up for this purpose. The Reporting System is intended to enable you to disclose relevant grievances or information to SAG ARIS GmbH and thereby shed light on risks associated with human rights and the environment as part of its early warning system.

1.1 What types of disclosures or complaints can be submitted?

The Reporting System includes all disclosures of risks associated with human rights and the environment as well as breaches of duty covered by the LkSG along SAG ARIS GmbH's entire supply chain. This may include, for example, disclosures of discrimination, occupational health and safety violations, withholding of adequate living wages, or violations to the right to trade unions and employee representation at SAG ARIS GmbH or at a direct or indirect supplier of SAG ARIS GmbH. Please refer to the annex for a detailed list including an explanation of all risks and breaches of duty as per LkSG (see annex).

1.2 Who is the Complaints Policy aimed at? Who can submit complaints or disclosures?

Basically anyone who has perceived a violation or threat to human rights or environmental risks can make a disclosure. This includes internal and external individuals such as employees, contractors, suppliers and their employees, customers, local residents, investors, other companies, non-governmental organizations (NGOs), or uninvolved parties.

You can make a disclosure if you are directly or indirectly affected (affected whistleblower) or if you are not affected (informing whistleblower).

1.3 How are whistleblowers protected?

SAG ARIS GmbH ensures the confidentiality of your identity and of others named in the disclosure and ensures that unauthorized employees do not have access to it. Those involved in the process are bound by secrecy. In addition, complaints are anonymized to the greatest extent possible when forwarded internally for further processing. This minimizes the number of people who know your identity and ensures that you do not suffer negative consequences as a result of the procedure. This protection applies primarily to whistleblowers who have made a disclosure in good faith, not to those who have deliberately made false disclosures. All information received will be handled in accordance with data protection regulations. Information about your identity may only be passed on to the relevant authorities if required by law or court or official order or if there is reasonable suspicion of a criminal offense.

2 Reporting System procedure

2.1 How to make a disclosure

You can make a disclosure free of charge and at any time of day via the [SAG ARIS GmbH-Whistleblower System](#). The system is confidential and secure. You have the option to disclose information anonymously or with your contact details. The whistleblower system also has a secure mailbox to enable further communication. Disclosures can be made in German, English, Spanish, Italian and French.

If you are an employee of SAG ARIS GmbH, you also have the option of contacting the Chief Compliance Officer directly in addition to the whistleblower system. Disclosures can be made in person, by phone, or by e-mail (compliance@aris.com).

2.2 What information should be included in a disclosure?

To ensure that a disclosure can be processed quickly and effectively, it is important that it contains all key information and describes your issue as specifically as possible. The following information is helpful:

- Can you provide precise details about the incident?
- When did the incident occur, or is it ongoing?
- Where did the incident occur, e.g. which country, company, or supplier?
- Who is involved in the incident?
- How many people are affected by the incident?
- Are you personally affected by the incident?
- Are other people aware of the incident?
- Is there immediate danger to physical integrity?
- Is there evidence or witnesses? Evidence can be included in the report, e.g. photos or e-mails.
- Was the incident reported elsewhere, e.g. to a superior?
- Had SAG ARIS GmbH already been informed of the issue or incident?
- If yes, have measures been taken to minimize or eliminate the risk or violation?

- How should we contact you to obtain further information, e.g. can questions be asked, or should the disclosure be treated anonymously?

All disclosures will be processed by SAG ARIS GmbH regardless of how detailed the information is or whether you have answered all the questions listed above. The more information you provide, the faster and more efficiently your issue can be processed.

2.3 Who is responsible for processing disclosures?

The Chief Compliance Officer is responsible for SAG ARIS GmbH's whistleblower system. Depending on the issue, other central or local departments, e.g., HR, Purchasing, Legal, or Sustainability, may become involved during the process.

SAG ARIS GmbH guarantees that everyone entrusted with the implementation of this procedure acts impartially and independently, is not bound by professional instructions, is bound by secrecy, and must protect your identity or that of third parties. Furthermore, the policy also ensures that these individuals have the necessary expertise to handle disclosures.

2.4 What happens following a disclosure?

1. After submitting your complaint, you will receive confirmation of receipt within seven days.
2. Compliance investigates every disclosure, starting with verification of plausibility. To this end, we will discuss the details of the matter with you to gain a better understanding of the reported information. If a disclosure is deemed plausible and an initial suspicion of violations or risks exists, an investigation is initiated. If that is not the case, you will receive feedback including an explanation as to why the matter is not within the scope of LkSG.
3. Compliance conducts its own investigations according to uniform standards and commissions Internal Audit or external auditors depending on the topic and severity of the violation. As the whistleblower, you will receive regular updates from us on the status and progress of the case. As part of the investigation, you will generally be asked questions so that the reported matter can be discussed and better understood. **Please note:** If you make an anonymous disclosure, you will receive a case ID and you must set a corresponding password. You can use this login information to access a secure mailbox and communicate with Compliance. Confirmation of receipt and further information on the status of your disclosure will also be sent to this mailbox. You should therefore check your secure mailbox regularly. If you lose your login information, you must submit a new disclosure to the system to resume communications with Compliance.
4. Individuals affected by disclosures are presumed innocent until a violation has been proven. Equity and result transparency are of utmost importance to investigations. If Compliance identifies risks, wrongdoing, or violations, appropriate measures will be taken immediately to permanently remove the violation or risk. If you as the whistleblower are personally affected, you will be asked to express your wishes and expectations and they will be taken into account in the determination of measures or resolutions. You will be informed throughout the entire process of planned and implemented follow-up measures and the reasons for them. Internal investigations or inquiries may not, however, be negatively affected by this feedback. The rights

of the individuals who are the subject of a disclosure or who are mentioned in the disclosure do not suffer negative consequences.

5. A report on the results of the investigation is then prepared for documentation purposes and, depending on the case, presented to the relevant stakeholders. Even after the process has concluded, we will remain in contact with you as much as possible to monitor the effectiveness of the resolution and protection against reprisals.

2.5 What is the timeline of an investigation?

All disclosures are processed as quickly as possible. The duration of an investigation can vary greatly. It depends, for example, how extensive and complex your reported matter is. Some investigations can be completed within a few days, while others might take several months. Generally speaking, the relevant legal deadlines apply when responding to a whistleblower. Normally, a disclosure takes three months to be processed and up to six months for complex matters. Our aim is always to provide you with information about the next steps in the process and their expected duration.

2.6 What is the outcome of an investigation?

If an investigation reveals that a breach, risk, violation, or wrongdoing has occurred, appropriate consequences and measures will be taken without delay. The measures and the time they take depend on the nature and severity of the matter. Remedial actions for risks or violations related to human rights and environmental concerns are implemented with the highest priority and as quickly as possible.

2.7 How long is data stored?

SAG ARIS GmbH is required by applicable regulations to document incoming disclosures and retain documentation from the time it is created. Documentation on disclosures about compliance violations must be deleted three years after the whistleblowing procedure is completed. In the case of disclosures of human rights or environmental risks or violations, the retention period is seven years. Stored data is retained in accordance with the applicable data protection regulations.

2.8 Can a disclosure also be made to external reporting offices?

It is also possible to make an external disclosure to the responsible federal, state, or European Union bodies, institutions, or other agencies. In particular, the following can be considered:

- The central external disclosure office of the German Federal Office of Justice (BfJ)
- The whistleblower system of the German Financial Supervisory Authority (BaFin)
- The whistleblower system of the German Federal Cartel Office (BKartA)

2.9 Reporting System effectiveness review

The effectiveness of the policy is reviewed annually and on an ad hoc basis. This means that, among other things, findings from concluded whistleblower disclosures are utilized in optimizing the Complaints Policy, for example concerning accessibility of the policy or improvement of the process.

3 Annex

Risks and breaches of duty associated with human rights and the environment

Category	Topics	Background information
Human rights risks	Child labor	Employment of children under the minimum legal age, which is prohibited under international labor law due to the risk of exploitation, abuse, and impairment of physical and mental development.
	Forced labor	Any type of work or service that is performed involuntarily, under threat of punishment, or without adequate remuneration.
	Forms of slavery	All forms of slavery, slavery-like practices, servitude, or other forms of exertion of power or oppression in the workplace, e.g., through economic or sexual exploitation and humiliation.
	Disregard for occupational health and safety standards	Failure to comply with occupational health and safety requirements under applicable national law if this results in a risk of accidents at work or work-related health hazards.
	Disregard for freedom of association	Failure to respect the right of employees to join or form trade unions, bargain collectively, and express opinions and concerns.
	Discrimination and equality of employees	Unequal employment practices, e.g. on the basis of national and ethnic origin, social background, health status, disability, sexual orientation, age, gender, political opinion, religion, or beliefs.
	Withholding of appropriate wages	The appropriate wage is determined by the policies of the place of employment and is at least the minimum wage stipulated by applicable law.
	Human rights violations due to environmental damage	Causing harmful soil changes, water pollution, air pollution, harmful noise emissions, or excessive water consumption that significantly impair food preservation and production, deny access to safe drinking water, impede/destroy access to sanitary facilities, or harm a person's health.
	Disregard for land rights	Unlawful forced eviction and unlawful seizure of land, forests, and bodies of water in the event of acquisition, development, or other use of land, forests, and waters whose use secures a person's livelihood.
	Violence by private and public security forces	Hiring or deploying private or public security forces to protect a business project if they do not observe

Category	Topics	Background information
		the principle of physical integrity and/or freedom of association and to trade unions due to a lack of training and/or control by the company.
Environmental damage	Handling mercury	Prohibited use of mercury in manufacturing processes (as per the Minamata Convention on the Control of Mercury Emissions).
	Handling persistent organic pollutants	Violation of the ban or restriction on the production and use of “persistent organic substances” (aldrin, chlordane, DDT, endrin, heptachlor, hexachlorobenzene, mirex, toxaphene) and industrial chemicals as well as two groups of undesirable by-products (polychlorinated dibenzodioxins and dibenzofurans) (as per the Stockholm Convention on Persistent Organic Pollutants).
	Handling hazardous waste	Violation of the requirement to minimize the transboundary transfer of hazardous waste and ensuring environmentally sound disposal close to the source of generation (as per the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes).