

## **Rules of procedure for the complaints procedure within the meaning of Section 8 of the German Supply Chain Duty of Care Act (LkSG) for the Hahne Group**

The Hahne Group assumes responsibility for actions at the level of its own business operations and the actions of suppliers along the entire supply chain to uphold internationally recognized human rights and ensure the protection of a more sustainable environment. The Hahne Group conscientiously implements the due diligence requirements of the LkSG and has therefore established an effective complaints procedure through which internal and external parties can inform the Hahne Group of human rights and environmental risks or violations within its own business operations and supply chain.

This procedural regulation explains the main features of the implemented complaints procedure, including its accessibility and associated responsibilities. It also clarifies how incoming notifications are handled and how the complaints procedure is conducted.

**Purpose of the Complaints Procedure** The purpose of the complaints procedure is to raise awareness of human rights and environmental issues by providing every person or group the opportunity to point out human rights or environmental risks, violations, or inadequate preventive or remedial measures that can be traced back to the economic activities of the Hahne Group within its own business operations or the actions of a supplier (early warning system). Simultaneously, the procedure aims to ensure that upon receipt of a confirmed notification of an imminent or actual duty violation, appropriate remedial measures can prevent, end, or at least minimize such violations (access to adequate remedy).

**Persons Providing Notifications** The complaints procedure is open to any person or group wishing to provide information on human rights or environmental risks or violations. This applies to incidents caused by the economic activities of the Hahne Group or its direct or indirect suppliers in the supply chain, regardless of whether this occurs domestically or abroad.

**Subject of the Complaints Procedure** The procedure can address all complaints and notifications that draw attention to potential human rights or environmental risks or violations. The risk categories stipulated in § 2 para. 2 and para. 3 LkSG are decisive. Potential human rights risks and violations that can be reported through a complaint or notification particularly concern the following areas:

- Child labor
- Forced labor and all forms of slavery
- Non-compliance with occupational safety and health hazards
- Disregard for freedom of association, the right to collective bargaining

- Employment discrimination
- Withholding of fair wages
- Environmental destruction through pollution
- Illegal infringement of land rights
- Employment or use of private or public security forces that may cause harm due to inadequate training or control
- Acts or omissions that can severely impair a protected legal position, i.e., other human rights, and whose unlawfulness is evident considering all relevant circumstances

Potential environmental risks and violations that can be reported include, but are not limited to, the following areas:

- Violations of the Minamata Convention prohibitions aimed at protecting human health and the environment from emissions and releases of mercury and mercury compounds caused by human activities
- Violations of the prohibition on the production and/or use of substances covered by the Stockholm Convention (POP), as well as improper handling of POP-containing waste
- Violations of the prohibition on the import and export of hazardous waste within the meaning of the Basel Convention

**Complaint Channel** Notifications/complaints under the LkSG can be submitted at any time through the Hahne Group's central complaint channel. The central complaint channel can be accessed via the website [www.the-Ash.com](http://www.the-Ash.com) under the "Compliance" tab. This reporting channel is established solely for the aforementioned purpose and is managed exclusively by the Hahne Group's complaints officer. We hereby expressly guarantee the integrity and confidentiality of this complaints procedure.

**Complaints Officer** Incoming notifications/complaints are processed by a complaints officer appointed by the Hahne Group, who possesses the following attributes:

- Independent
- Impartial
- Knowledgeable
- Not bound by instructions
- Committed to confidentiality
- Equipped with adequate time resources

The complaints officer is the exclusive contact person for the notifier throughout the entire complaints procedure.

**Procedure Workflow** Upon receipt of a notification or complaint, the notifier immediately receives an automatically generated acknowledgment of receipt. When submitting a notification, the notifier can choose to remain anonymous or voluntarily provide their private email address, ensuring the required confidentiality. The receipt is documented internally. In a second procedural step, the complaint or notification is reviewed to determine whether the reported issue pertains to a human rights or environmental risk or a violation of human rights or environmental obligations within the meaning of the LkSG. It is also determined which company or supplier is affected by the report. If the notification is rejected, the notifier receives a reasoned response from the complaints officer. If the notification/complaint falls within the scope of the established complaints system, the matter is (if possible and necessary) discussed and developed in collaboration with the notifier to effectively implement appropriate countermeasures in the form of preventive and remedial actions. The notifier's expectations regarding possible preventive or remedial measures must be identified and appropriately met and tracked. Once the matter is concluded, the result is communicated in writing to the notifier. Feedback is provided no later than three months. If the notifier wishes to evaluate the result, the complaints officer of the Hahne Group is available for this purpose.

**IMPORTANT:** The described complaints procedure in this form can only be implemented if the notifier provides their email address when submitting the notification. Nevertheless, an anonymous notification is also carefully reviewed, followed up, and documented.

**Protection of Notifiers** Protecting notifiers from disadvantages or reprisals is a fundamental component of our complaints system and of particular interest to us. Therefore, all notifications are handled exclusively by one person – the complaints officer of the Hahne Group. The received information, such as personal data and other information that allows conclusions about the person, is always treated confidentially and in strict compliance with the applicable EU GDPR. This also applies after the procedure is concluded. Due to legal requirements, internal company documentation is retained for seven years and then destroyed in accordance with data protection regulations. The procedure is free of charge for the notifier.

**Review of Procedure Effectiveness** The adequacy and effectiveness of the complaints procedure are reviewed annually as well as on an event-driven basis.