

Procedure

for complaints in the event of violations related to the Act on Corporate Due Diligence Obligations in Supply Chains (Supply Chain Act)

1. Purpose and scope

Purpose

The purpose of this procedure is to provide a transparent overview of the corporate complaints procedure, in accordance with Section 8, paragraph 2, of the German Supply Chain Act, of Sandler AG and its affiliated companies, as defined by Section 15 of the German Stock Corporation Act, headquartered in Germany (hereinafter referred to as »SANDLER«). The complaints procedure is intended to enable individuals to report human rights and environmental risks as well as violations of human rights-related or environmental due diligence obligations under the Supply Chain Act, which have arisen as a result of SANDLER's economic activities within its own business area or as a result of the actions of a supplier.

Scope

- Business partners, e. g. suppliers, service providers, customers, and cooperation partners
- Employees
- Other third parties

2. Complaints procedure and process

Whistleblowers can inform Sandler Group anonymously of their concerns. To protect the whistleblower, SANDLER has outsourced the whistleblower system to an independent, external law firm, which acts as an ombudsperson. In this way, whistleblowers can report their concerns by telephone, electronically, or in person using the following contact details.

OSR Rechtsanwälte
Eugenstraße 18
73033 Göppingen
Phone from Germany: +49 800 7300 73
Phone from abroad: +49 7161 9877 958
Fax: +49 7161 98 77 956
Email: sandler@ombudservice.de

OSR-Investigativ whistleblower portal:

OSR-Investigativ® | Ombud Service Rechtsanwälte

The same communication channel is available to internal and external whistleblowers. The OSR website is publicly accessible. The access buttons are available in the »Compliance« section of both the SANDLER intranet and website.

OSR will acknowledge receipt of a complaint to the whistleblower either immediately or at the latest within five working days, depending on the type of notification. The whistleblower can discuss the facts of the case with an OSR attorney if the attorney desires and allows contact.

Every complaint is carefully reviewed. If it is plausible, it is forwarded to the SANDLER reporting office, which works independently and impartially to clarify the facts of the case. Investigations are carried out confidentially. The reporting office may have confidential discussions with employees, contractors, or other persons they deem relevant to the investigation.

After all the results of the investigation have been reviewed, a decision will be made as to whether a violation has occurred. If a violation has been identified, corrective action will be taken. Otherwise, the complaint, including remedies, will be dismissed for lack of merit. The whistleblower shall be informed by OSR of the results of the investigation and, if applicable, of the corrective measures taken no later than three months after receipt of the acknowledgement of receipt.

3. Confidentiality and protection from harm

SANDLER is committed to confidentiality and to protecting whistleblowers from harm. It is in SANDLER's express interest to prevent, detect, and remedy abuses.

SANDLER protects the anonymity of the whistleblower throughout the entire complaint handling process if the reporting person indicates that they wish to remain anonymous. No action will be taken to determine the identity of a whistleblower. This is additionally guaranteed by OSR, who act as ombudspersons for SANDLER, through appropriate contractual and legal regulations.

Whistleblowers who report possible compliance violations and/or provide information about human rights and environmental risks, violations of human rights, or environmental due diligence obligations to the best of their knowledge and in good faith shall not be subject to any adverse action by SANDLER as a result of the complaint. In the event of a recognizable misuse of the SANDLER whistleblower system, SANDLER reserves the right to take legal action or disciplinary measures against whistleblowers.

SANDLER also protects the rights of the accused person and assumes his or her innocence in an investigation until proven otherwise.

4. Review and improvement

SANDLER will regularly review and adjust the complaints procedure and, if the risk situation changes, it will also do so on an ad hoc basis. Corrective measures taken and the outcome are reviewed on a regular basis as well as on an ad hoc basis, at least once a year. If necessary, adjustments are made to ensure the correct result or to improve it even further.

5. Entry into force

These rules of procedure are effective since October 2023. They are posted on the internet by www.sandler-group.com.