

## **Procedural Rules for the Complaints Procedure pursuant to Section 8(2) LkSG (Act on Corporate Due Dilligence Obligations in Supply Chains)**

Preamble:

This document describes how Wüstenrot & Württembergische AG ("W&W AG") handles complaints in accordance with Section 8 LkSG (Supply Chain Act). The complaints procedure aims to allow individuals to provide tip-offs with regard to potential human rights and environmental risks (cf. Annex 1) or corresponding violations that have arisen as a result of the economic activities of W&W AG in its own business area or those of one of its direct or indirect suppliers.

### **1. Course of the complaints procedure**

W&W AG provides a complaint form on its website for this purpose at <https://www.ww-ag.com/de/ueber-uns/nachhaltigkeit/beschwerdeformular>. This can be used to submit a corresponding tip-off.

To allow appropriate and proper handling of the tip-off, the person providing the tip-off should provide the most detailed information possible. This includes, for example, information on the specific risk or the specific violation according to the LkSG (Supply Chain Act), the division/supplier of W&W AG in question and the expectations of the person providing the information.

The person providing the tip-off will receive an acknowledgement of receipt after sending the complaint form.

If the tip-off falls within the scope of the LkSG (Supply Chain Act), the tip-off will be processed and the person who provides the tip-off will receive feedback via the selected, preferred contact option within six weeks. If processing is not possible due to the tip-off containing insufficient information, the person providing the tip-off will be informed and further information will be requested.

If the tip-off does not fall within the scope of the LkSG (Supply Chain Act), the person providing the tip-off will receive a corresponding notification within two weeks stating the reasons for the refusal.

Complaint procedures are documented and kept in accordance with legal requirements.

### **2. Independence and confidentiality**

The individuals entrusted with processing the tip-off provide a guarantee of impartial action, are independent in their capacity and are not bound by instructions. W&W AG ensures that the received tip-offs are treated confidentially and that the person making the tip-off is guaranteed adequate protection against disadvantage or punishment due to making a complaint. The individuals entrusted with the complaints procedure are bound to secrecy.

### **3. Costs**

Use of the complaints procedure is free for the person providing the information.

\* W&W AG's own business operations include affiliated companies within the meaning of Section 2(6) sentence 3 LkSG over which W&W AG exercises a determining influence.

## **Annex 1: Human rights and environmental risks:**

### **Human rights risks**

1. Prohibition of child labour – Section 2(2) Nos. 1 and 2 LkSG (Supply Chain Act)
2. Prohibition of all forms of slavery or practices similar to slavery – Section 2(2) Nos. 3 and 4 LkSG (Supply Chain Act)
3. Disregard of occupational health and safety and work-related health hazards – Section 2(2) No. 5 LkSG (Supply Chain Act)
4. Failure to respect freedom of coalition – freedom of association and right to collective bargaining – Section 2(2) No. 6 LkSG (Supply Chain Act)
5. Prohibition of unequal treatment in employment – Sec. 2(2) No. 7 LkSG (Supply Chain Act)
6. Prohibition of withholding an adequate living wage – Section 2(2) No. 8 LkSG (Supply Chain Act)
7. Destruction of the natural basis of life through environmental pollution – Section 2(2) No. 9 LkSG (Supply Chain Act)
8. Unlawful violation of land rights – Section 2(2) No. 10 LkSG (Supply Chain Act)
9. Prohibition of the hiring or use of private/public security forces, which, due to a lack of instruction or control, may lead to impairments – 2(2) No. 11
10. The prohibition of an [...] act or omission in breach of duty which is directly capable of impairing a protected legal position in a particularly serious manner (stemming from the human rights conventions within the meaning of section 2(1)) and the unlawfulness of which is obvious upon reasonable assessment of all the circumstances in question – Section 2(2) No. 12 LkSG (Supply Chain Act)

### **Environmental risks**

1. Prohibited production, use and/or disposal of mercury (Minamata Convention) – Section 2(3) Nos. 1 to 3 LkSG (Supply Chain Act)
2. Prohibited production and/or use of chemicals within the scope of the Stockholm Convention (POPs) and the handling of waste containing POPs in a manner that is not non-environmentally sound – Section 2(3) Nos. 4 and 5 LkSG (Supply Chain Act)
3. Prohibited import/export of hazardous waste within the meaning of the Basel Convention – Section 2(3) Nos. 6 to 8 LkSG (Supply Chain Act)