

Rules of procedure for the complaints procedure according to § 8 LkSG

In the following, Josefs-Gesellschaft gAG sets out the rules of procedure for dealing with complaints in accordance with the Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz, LkSG). The publicly accessible rules of procedure provide clear and comprehensible information on accessibility, responsibilities and the process of the complaints procedure. The rules of procedure apply to all companies of the JG-Group.

I. Potentially affected persons

The complaints procedure enables potentially affected persons and groups of persons to submit relevant information to Josefs-Gesellschaft gAG and its affiliated companies in order to draw attention to human rights and environmental risks or violations (hereinafter “whistleblower”). Any person can submit complaints, regardless of whether this occurs in Germany or abroad. Potentially affected persons are those who

- are directly affected by the economic activities in the own business area of Josefs-Gesellschaft gAG or
- are directly affected by the economic activities of a direct or indirect supplier of Josefs-Gesellschaft gAG or may be injured in a protected legal position or
- have knowledge of a possible violation of a protected legal position or an environmental obligation.

II. Reporting channels

Josefs-Gesellschaft gAG has set up an area on its website (<https://jg-gruppe.de/hinweisgeberportal>) and the websites of its affiliated companies for submitting a report under the LkSG. This link leads potential whistleblowers to the

electronic whistleblower portal (external link). Reports and hints can be submitted by name or anonymously. The complaints procedure is free of charge for whistleblowers.

III. Complaints officers

The Compliance Team, which manages the electronic whistleblower portal, is responsible for handling complaints and reports under der LkSG. The Compliance Team is appointed by the Executive Board of Josefs-Gesellschaft gAG and consists of the following members:

- Human Rights Officer
- Executive Board Secretary
- Head of Human Resources
- Head of General Administration
- Head of Rehabilitation Department
- Legal advisor

The Compliance-Team

- guarantees impartial action that is not bound by instructions,
- does not know the identity of the whistleblower, unless he or she agrees to disclose it,
- initiates further steps to process the complaints,
- follows up on the complaints and, if necessary, proposes measures to the Executive Board and
- combines expertise from various subject areas.

IV. Process of the complaints procedure in accordance with the LkSG

1. Confirmation of receipt

The whistleblower receives a confirmation of receipt of the report within seven days via e-mail. If a complaint is submitted anonymously in a way that makes it impossible to contact the whistleblower, or if incorrect contact details are given intentionally or unintentionally, Josefs-Gesellschaft gAG is not obliged to determine the identity of the whistleblower.

2. Review of the complaint

The complaints officer checks whether the report falls within the scope of the complaints procedure and which affiliated company or which suppliers is related to the complaint.

3. Rejection of the complaint

If the complaint does not fall within the scope of the complaints procedure under the LkSG, the whistleblower is informed accordingly within 14 days of receipt of the report. Generally, the reason for rejection is explained to the whistleblower. However, such an explanation is not provided if the complaints officer is prevented from doing so for legal, regulatory or factual reasons.

4. Follow-up on the complaint

If the report falls within the scope of the complaints procedure under the LkSG, the complaints officer clarifies the facts of the case. The complaint is dealt with immediately, confidentially and expediently. The complaints officer responds to the report within three months of receiving the complaint. Should it become apparent during the investigation of the complaint that crucial information is missing, the complaints officer informs the whistleblower accordingly and requests additional information. If necessary,

the complaints officer discusses the case with the whistleblower in order to gain a better understanding.

5. Resolving the complaint

If the investigation of the complaint reveals that a violation of the due diligence under the LkSG appears possible, is imminent or has occurred in the own business area of Josefs-Gesellschaft gAG or at a direct or indirect supplier, the Executive Board or the responsible management of the affiliated company initiates appropriate preventive or remedial measures. Risks and violations in the company's own business area are terminated. Risks and violations at direct and indirect suppliers are addressed and preventive and remedial measures are jointly developed. The continuation of supplier relationships is decided on a case-by-case basis, if no appropriate measures are taken.

V. Documentation and reporting

All complaints processes are documented and stored in accordance with legal requirements and are included in the LkSG risk analyses and the LkSG annual report. Furthermore, the Human Rights Officer reports to the Executive Board on an annual and ad hoc basis.

VI. Data protection and confidentiality

Josefs-Gesellschaft gAG takes appropriate personnel, organizational and technical measures to ensure that the confidentiality of the whistleblowers' identities are protected and that effective protection exists against discrimination or punishment due to a complaint by the whistleblower. The complaints officers are obliged to maintain confidentiality and to comply with data protection requirements. This confidentiality extends to the whistleblower and persons who are subject or content of the reports.

VII. **Review of the complaints procedure**

The effectiveness and appropriateness of the complaints procedure is reviewed annually and on an ad hoc basis.

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