

**Rules of Procedure**  
**Complaints Procedure of Berlin-Chemie AG**

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## **1. Preface**

Ethical and legally compliant behavior is a top priority for Berlin-Chemie AG, in terms of its own business activities and in its relationships with business partners and customers.

Berlin-Chemie AG has established a complaints procedure that enables individuals, companies and other organizations to: report violations of applicable law, internal guidelines, business/industry principles or ethical standards; report concerns regarding a potential or actual violation of these regulations; or, to raise awareness of associated risks.

The complaints procedure is intended to ensure that all incoming complaints are investigated and processed in a transparent and fair manner. These rules of procedure – in accordance with Section 8 Paragraph 2 LkSG – explain how a complaint can be submitted, how it is processed and what protection whistleblowers have.

## **2. Who can submit a complaint?**

The complaints procedure is open to anyone who would like to point out grievances, risks or violations that arise from the economic activities of Berlin-Chemie AG, its associated subsidiaries, or a direct or indirect supplier.

Whistleblowers can include, for example, employees, contractors, direct and indirect suppliers, customers, communities, investors, other companies, non-governmental organizations (NGOs) or uninvolved people.

Information can be provided by whistleblowers who are directly or indirectly affected (self-affected whistleblowers) or by whistleblowers who are not themselves affected (informative whistleblowers).

## **3. What topics are covered by the complaints procedure?**

The complaints procedure enables whistleblowers to report violations of applicable laws (e.g. bribery, fraud, money laundering, violation of human rights and environmental regulations); internal guidelines or business principles of Berlin-Chemie AG; or, corresponding risks or concerns relating to a potential or actual violation of these regulations. Please see the annex for more detailed information on the individual topics covered by the complaints procedure.

## **4. Is submitting a complaint free of charge?**

The complaints procedure is free of charge for the whistleblower.

## **5. To whom can a complaint be submitted?**

Whistleblowers can submit a complaint by means of the complaints procedure EthicsPoint, which is operated by NAVEX - an independent, external third-party provider.

A complaint can be submitted using the EthicsPoint [form](#).

A complaint can be submitted in the following languages :

- *Chinese*
- *German*
- *English*
- *French*
- *Greek*
- *Indonesian*
- *Italian*
- *Korean*
- *Portuguese*
- *Polish*
- *Russian*
- *Spanish*
- *Thai*
- *Turkish*
- *Vietnamese*

More information about EthicsPoint can be found [here](#).

## **6. When can a complaint be submitted ?**

The EthicsPoint complaints procedure is available to whistleblowers without restriction.

## **7. Can tips also be submitted anonymously?**

Whistleblowers can also submit a tip anonymously.

Please note that in the event of an anonymous report, Berlin-Chemie AG is unable to confirm receipt of the report, to discuss the matter with the whistleblower at a later date and to inform the whistleblower of the result of the handling of the complaint, or about the measures taken by Berlin-Chemie AG. Since it is not possible to contact the whistleblower, it is especially important that anonymous complaints include as much information as possible (see *Section 8*).

## **8. What information should a submitted complaint contain?**

To ensure that the complaint is processed quickly and appropriately, it is important that the complaint contains all relevant information and is described as precisely as possible. For example, the following information may be helpful:

- What exactly happened? (If possible, specify which topics listed in the Annex relate to the alleged violation or risk)
- When or during what period did the incident occur, or is the incident or risk ongoing?

- Where did the incident or risk occur (e.g. in which country, at which company, at which supplier)?
- Which people are involved?
- How many people are affected?
- Are you yourself also affected?
- Who else is aware of the issue?
- Is there an immediate danger to life and limb?
- Has the risk or violation already been reported to Berlin-Chemie AG?
- If yes, have measures been taken to minimize or eliminate the risk or violation?

## **9. Who is responsible for processing the information received?**

The people entrusted with the complaints procedure are the compliance department in the parent company Menarini Group and the compliance department at Berlin-Chemie AG.

Berlin-Chemie AG guarantees that the people entrusted with carrying out the complaints procedure act impartially, are independent and are not bound by professional instructions. Berlin-Chemie AG also ensures that the people entrusted with carrying out the complaints procedure are professionals and are obliged to maintain confidentiality.

## **10. How are whistleblowers protected ?**

### **10.1 Protection against discrimination or punishment**

Berlin-Chemie AG guarantees appropriate and effective protection for whistleblowers against discrimination or punishment. This applies if and to the extent that the whistleblower provided information to the best of his/her knowledge and conviction, i.e. if the whistleblower had reasonable grounds to believe that the information in the complaint was accurate. The protection of the person providing the information can only ever be guaranteed to the extent of Berlin-Chemie AG's legal influence.

Berlin-Chemie AG does not tolerate a culture of reproach, stigmatization or prejudice, and will support and protect affected persons. Berlin-Chemie AG reserves the right to consider disciplinary and/or civil or criminal proceedings in the event of knowingly submitting a false or misleading complaint.

### **10.2 Maintaining the confidentiality of the whistleblower's identity and data protection requirements**

Berlin-Chemie AG ensures that the confidentiality of the identity of the whistleblower and any third parties named in the complaint is maintained, and that unauthorized employees do not have access to it. The whistleblower should not suffer any disadvantages as a result of using the complaints procedure.

All information received will be treated in accordance with data protection regulations.

Information about the identity may be disclosed to the relevant authorities, if this is legally required, such as a court or official order or if there is reasonable suspicion of a criminal offense.

## **11. What happens after a complaint is submitted and how quickly are complaints processed?**

The individual steps of the complaints procedure are explained in more detail below. All complaints received are carefully checked and processed as part of the complaints procedure. Processing usually takes place in the following steps:

### **11.1 Confirmation of receipt of the complaint to the whistleblower**

The whistleblower will receive confirmation of receipt within 7 days of submitting the complaint. The confirmation of receipt is sent via the same reporting channel through which the complaint was originally reported. If confirmation of receipt is not possible due to the reporting channel chosen by the whistleblower, Berlin-Chemie AG is not obliged to send a confirmation of receipt.

Excluded from this are customer complaints that clearly have no reference to human rights, the environment or compliance.

### **11.2 Checking the complaint**

For all complaints that were not received anonymously, the facts of the case will be discussed between Berlin-Chemie AG and the whistleblower.

If, during this discussion, it is determined that the notice is justified, Berlin Chemie-AG will take appropriate preventive and/or remedial measures.

If the notice is unfounded, Berlin-Chemie AG will discontinue the process. For example, a notice is unfounded if no risk or violation of applicable law or internal guidelines of Berlin-Chemie AG was identified, or if a notice has no connection with Berlin-Chemie AG or his business partners.

### **11.3 Information about the status/result of the complaints procedure**

The whistleblower will receive notification of the progress of the processing of the report within 3 months of the confirmation of receipt. This includes information on planned or already initiated preventive and/or remedial measures together with an explanation thereof. For external reports of tips, the deadline can be increased from 3 months to 6 months if the complaint is particularly complex.

If possible, the whistleblower will also be informed, if the procedure has been discontinued because the information is unfounded.

Information will only be provided if this does not affect internal investigations, or if the rights of the people who are the subject of a whistleblower or who are named in the whistleblower are not impaired.

The obligation to provide information does not apply in cases in which contact is not possible due to the reporting channel chosen by the whistleblower.

## **12. For how long is the information retained?**

In accordance with applicable regulations, Berlin-Chemie AG is obliged to document incoming complaints and to retain such documentation once created. In the case of compliance violations that are general in nature, the documentation must be deleted three years after the complaints procedure has been completed. If there are indications of human rights or environmental risks or violations (as defined by the German Act on Corporate Due Diligence Obligations in Supply Chains), the retention period is seven years. Data will be stored in accordance with applicable data protection regulations.

## **13. Can a report also be submitted to external parties?**

Whistleblowers also have the option of submitting a complaint to the relevant federal, state or European Union bodies, institutions or other bodies. In particular, the following come into consideration:

- The [central external reporting office](#) of the Federal Office of Justice ( BfJ )
- The [whistleblower system](#) of the Federal Financial Supervisory Authority (BaFin)
- The [whistleblower system](#) of the Federal Cartel Office ( BKartA )

## ANNEX

### Categories of the whistleblower procedure

category	Theme	Background information	Responsibility for processing
Labor disputes	mobbing	"Mobbing" represents systematic hostility, harassment and discrimination between employees or by superiors. This includes any continuous behavior that violates the dignity of the person concerned and creates a "hostile environment" characterized by intimidation, hostility, humiliation, degradation or insults.	Compliance department
	Sexual harassment	Any behavior of an unwanted sexual nature that degrades, insults or humiliates a person. The behavior disrupts collaboration and creates an intimidating, hostile or offensive work environment. Although it is usually a pattern of behavior, it can also be a single incident.	Compliance department
	Discrimination and unequal treatment in employment	Unequal treatment or arbitrary distinction, for example based on gender, religion, nationality, ethnic origin, sexual orientation, political opinion, disability, age, language, social background, unless this is justified by the requirements of the employment is. Discrimination can also be an isolated event that affects a person or a group of people in a similar situation.	Human Rights Committee
	Inappropriate behavior and other workplace conflicts	One-off or recurring behavior of abuse of power by superiors towards their subordinates and between employees.	Compliance department
Personal rights	privacy	Obtaining private information or restricting employees' options for withdrawal/information channels through other employees or superiors.	Human Rights Committee
	Education	Restriction of employees' right to further training (external/internal to the company).	Human Rights Committee
	Religious and cultural freedom	Activities that may cause harm or violate the rights of communities to religious and cultural development.	Human Rights Committee
	freedom of speech	Arbitrary blocking and filtering of content, criminalization of lawful expression, imposition of intermediary liability, blocking of users' Internet access, including on the basis of intellectual property laws, cyberattacks and inadequate protection of the right to privacy and data protection.	Human Rights Committee
Working conditions and occupational safety	Occupational safety including working hours	One-time or recurring failure to comply with applicable occupational health and safety regulations if this creates a risk of accidents at work and/or work-related health risks (e.g. due to a lack of safety standards, a lack of protective measures; insufficient training and instruction). This also includes violations of the Working Hours Act, etc.	Human Rights Committee
	Reasonable wages	Errors in the compensation process and withholding of appropriate wages (payment of salaries, overtime, bonuses, etc.) that are not associated with cases of fraud. The appropriate wage is at least the minimum wage established by applicable law.	Human Rights Committee
	Child labor	Illegal employment of children under the age at which compulsory education ends according to the law of the place of employment, whereby the employment age must not be less than 15 years, as well as unlawful disregard of the ban on the worst forms of child labor (e.g. slavery, prostitution, pornography, drug trafficking). Children under 18 years old.	Human Rights Committee
	Children's rights	Availability of parental control tools or tools with similar functionality that meet this need: We must encourage the use and provide our customers or third parties with our own tools that facilitate the responsible use of technology. It is also necessary to ensure that access control mechanisms to adult content that we offer through the various channels offered by	Human Rights Committee



		the company (the access control mechanisms to this content must be implemented, for example, by a parental PIN for pay TV channels or an age verification system on WAP portals). to prevent unintentional access to these portals and channels by minors.	
	Children's safety	Traffickers are increasingly using the Internet, particularly social media, to recruit children for sex trafficking.  Children can be exploited or abused online if ICT companies do not provide a safe and age-appropriate online environment for children. Risks include inappropriate (potentially harmful) content, contact (inappropriate online approaches) and behavior (e.g. cyberbullying).	Human Rights Committee
	Forced labor and slavery	The use of labor in slavery-like practices, such as slavery, human trafficking, debt bondage, servitude and sex work.	Human Rights Committee
	Freedom of association	Situation in which employees are prohibited from joining a coalition and/or joining or forming a union or in which they are unjustifiably discriminated against because of their membership in a coalition and/or union.	Human Rights Committee
	Abuse of power by private and public security forces	Commissioning or using private or public security forces to protect the corporate project if they disregard the requirement to respect humane treatment and/or freedom of association and association due to a lack of training and/or control of the company.	Human Rights Committee
	Use of the products to abuse power	An example: Surveillance software in authoritarian regimes has been used in the past to track political opponents (e.g. in Egypt, Bahrain or Syria) and to restrict the civil and political rights of civilians (e.g. freedom of expression), sometimes with serious consequences. Consequences for the physical integrity of the victims of such human rights violations	Human Rights Committee
Protection of the environment and habitats	Environmental protection (to protect health and life)	Inducing harmful environmental changes such as soil change, water pollution, air pollution, noise emissions or excessive water consumption	Human Rights Committee
	Other environmental protection topics (to protect the environment and health)	<ul style="list-style-type: none"> <li>– Use of mercury in products and production and treatment of mercury waste contrary to the provisions of the Minamata Convention</li> <li>– Use and production of persistent organic pollutants (POPs) and treatment of wastes containing persistent organic pollutants contrary to the provisions of the POPs Convention</li> <li>– Import and export of hazardous waste contrary to the provisions of the Basel Convention</li> </ul>	Human Rights Committee
	Protection of habitats	Situation of unlawful forced eviction and unlawful deprivation of land, forests and waters in the acquisition, development or other use of land, forests and waters, the use of which secures a person's livelihood.	Human Rights Committee
Information security/data protection	Information security/ data protection	Use of information from the company, customers, employees, shareholders or external partners for your own benefit or for the benefit of third parties. Violation of processes that guarantee the confidentiality, integrity and availability of sensitive company information.	Compliance department
Integrity-damaging or economic criminal acts	Conflicts of interest	A conflict of interest occurs in situations in which a personal or private advantage or a personal or private interest influences an employee's professional decisions and this personal advantage or this personal interest conflicts with the interests of Berlin-Chemie AG.	Compliance department
	Bribery of public officials	Promising, offering, paying, distributing or approving gifts, entertainment or other forms of inducement to a public official with the aim of unduly influencing him or her or obtaining an unlawful advantage.	Compliance department
	Bribery in commercial transactions	Promising, offering, paying, distributing or approving gifts, entertainment or other types of inducements to a business partner with the aim of undue influence or obtaining an unlawful advantage.	Compliance department
	Bribery in	Acceptance of gifts, invitations or other types of incentives	Compliance

	business transactions	by employees who, in return, perform a breach of duty.	department
	Theft/embezzlement	Illegal appropriation of items that belong to third parties (e.g. the company, other employees, business partners).	Compliance department
	Cheating/infidelity	Obtaining an unlawful financial advantage by deceiving a third party or damaging company assets by breaching a duty of loyalty as well as causing financial damage >50k EUR.	Compliance department
	Internal control system for financial reporting	Accounting fraud related to internal control of financial information.	Compliance department
	Failure to comply with contractual obligations to customers	Failure to comply with the commitments made with customers regarding the contracted services, billing, quality of products and services, etc., as well as suspected theft of customer data and/or company-sensitive information.	Compliance department
Other	Negative effects of advertising and communication	Effects of advertising content/depictions on physical and mental health as well as physical and moral safety. Minors are particularly vulnerable. Messages and images that promote the consumption of alcohol and other drugs, as well as eating disorders or violence should be particularly excluded.	Human Rights Committee
	Other	Any other indication that cannot be assigned to any of the aforementioned characteristics.	N/A; Responsible department