

Rules of procedure for the complaints procedure of the Mainova Group

1. Rules of procedure for the complaints process pursuant to Section 8 (2) of the Supply Chain Due Diligence Act

Since January 1 2023, Mainova AG and its fully consolidated subsidiaries (>50 %) (hereinafter: Mainova Group) have been obliged to implement the Supply Chain Due Diligence Act (LkSG). Companies that fall within the scope of the law are obliged to comply with their due diligence obligations for the observance of human rights and environmental concerns in their own business operations and in the supply chain. As an integral part of this responsibility, a Group-wide and free complaints procedure has been set up in accordance with the provisions of the LkSG (Section 8), which is linked to an existing and standardized reporting system for submitting reports of possible violations of the law or breaches of internal guidelines. It is intended to help internal employees and external people who report issues to point out potential or actual risks along the supply chain and, in particular, in their own business area, so that damage can be averted or avoided immediately. In these rules of procedure, complaints are referred to as a synonym for information and suspicious activity reports.

2. What kind of complaints or notifications can be submitted via the complaints mechanism?

Complaints or indications of actual or potential violations of human rights and environmental due diligence obligations under the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz) due to the actions of the Mainova Group or direct or indirect suppliers.

The focus of the complaints process is on eliminating the following illegal practices:

- Child labor
- Forced labor and all forms of slavery
- Disregard for workplace safety and health risks in the workplace
- Disregard for freedom of association, freedom of unionization and the right to collective bargaining
- Unequal treatment in employment
- Withholding of an appropriate wage
- Destruction of natural resources through environmental pollution
- Land use conflicts and unlawful evictions
- Use of security staff without sufficient supervision
- Improper handling in the disposal of toxic waste and the production and use of POPs and mercury.

¹ is continuously rolled out to newly added fully consolidated subsidiaries.

3. Possibility to report complaints or information relating to the following companies:

- Mainova AG
- Fully consolidated subsidiary companies (> 50%) of Mainova AG
- Direct and indirect suppliers as well as the subsidiaries of Mainova AG
- Business contacts of Mainova AG and the fully consolidated subsidiary companies

4. Who can submit complaints?

Any person can submit a complaint or report a breach of corporate due diligence obligations or comparable risks. The complaints procedure does not require direct involvement.

5. Reporting channels and subject of the complaint

The reporting person can contact Mainova AG via existing complaint channels:

- via E-Mail to the Compliance Team of Mainova AG
E-Mail: compliance@mainova.de

Concrete contact persons from the Compliance Department of Mainova AG are:

- **Christina Stoyanov** (CCO/ In-house counsel)
E-Mail: compliance@mainova.de

- **Linda Duffner** (In-house counsel)
Tel.: +4969 213-89094
E-Mail: compliance@mainova.de

- **Thorsten Spahn** (Compliance-Officer)
Tel.: +4969 213-23651
E-Mail: compliance@mainova.de

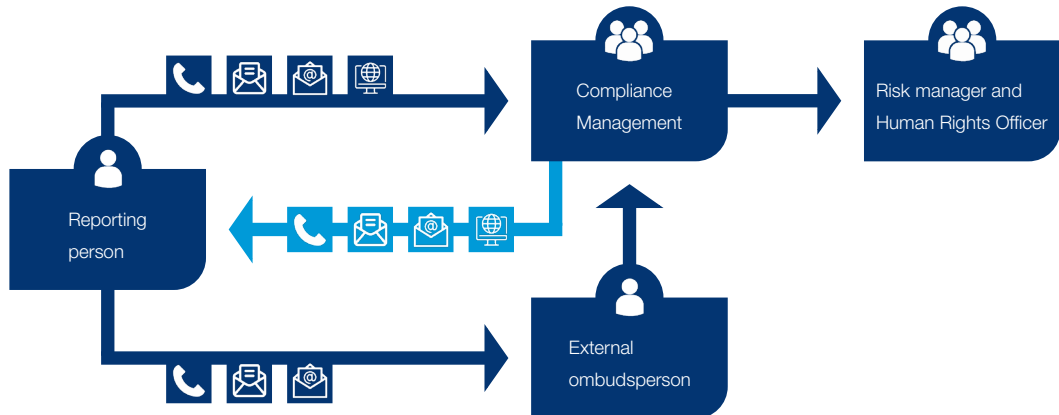
These persons are also the persons entrusted by Mainova AG with the implementation of the procedure within the terms of Section 8 (1) sentence 4 LkSG.

- To the trusted lawyer (ombudswoman) of Mainova AG and the subsidiary companies

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Complaints can be made in **digital, writing, verbally, by telephone or by e-mail**. Complaints are accepted in German and English. The person making the complaint can be assured of confidentiality in the processing of their complaint.

6. How does the complaint procedure work?



Complaints to the Compliance Team of Mainova AG:

- If a complaint is submitted to the Compliance Team of Mainova AG, the Compliance Team will confirm receipt of the complaint to the reporting person in text form within seven working days at the most. At the request of the reporting person, a **personal meeting** will be organized with the Compliance Team of Mainova AG to receive the complaint.
- After receiving a complaint, the Compliance Team of Mainova AG conducts an initial assessment to determine whether there is an inherent suspicion of a breach of due diligence within the meaning of the LkSG on the basis of the facts reported and whether the complaint has been presented in a conclusive and plausible manner.
- The Compliance Team of Mainova AG then examines whether the complaint is valid. The validity is given if the complaint appears to be substantiated by facts. As part of the validity check, the reporting person may be asked for further information. Contact can be maintained with the reporting person throughout the entire procedure if this is requested. As part of the investigation, the Compliance Team decides whether discussions with employees, third parties, shareholdings and/or suppliers should be conducted confidentially.
- The Human Rights Officer of Mainova AG, **Marie Textor**, (E-Mail: menschenrechtsbeauftragte@mainova.de) is involved in the event of complaints or information relating to due diligence obligations under the LkSG. In this function, she has the same rights and obligations as all other employees of the Compliance Team who process complaints in accordance with the LkSG (§ 4 (3) LkSG).
- The possibility of a mutually agreed dispute resolution can be offered. This should serve to find a common solution between the whistleblower and the accused other party and to create remedial or preventive measures that are equally accepted by all parties and can be initiated immediately.
- If the complaint cannot be substantiated by facts, the person making the complaint must be informed in writing that the complaint will not be investigated further.
- If specific indications of a violation have been identified, the remedial or preventive measures to be taken may be determined in a joint discussion with the person providing the information.
- The procedural steps are documented on an ongoing basis. Once the procedure has been completed, Compliance Management documents the results of the investigation.
- Within three months of confirmation of receipt of the complaint, the reporting person will receive feedback from Mainova's Compliance Team on the status of the procedure.

Complaints to the ombudsperson:

- If a complaint is made to the ombudsperson of Mainova AG, the ombudsperson will confirm receipt of the complaint in text form to the person making the complaint within 7 days.
A personal meeting can be arranged. After an initial review, the ombudsperson will then forward the complaint received to the Mainova AG Compliance Team for processing.
- As an organ of the institution of justice and her associated duty of confidentiality as an attorney, she points out that the identity of the reporting person may only be passed on to the Compliance Team of Mainova AG if this has been permitted explicitly.
- In addition, the ombudsperson must inform the reporting person for what purpose the ombudsperson collects, stores and uses their personal data and to which party the personal data may be forwarded.
- The ombudsperson also accepts complaints from reporting persons who wish to maintain the confidentiality of their identity throughout the entire procedure and do not wish to contact Mainova's Compliance Team. The ombudsperson maintains the confidentiality of the identity of the reporting person and maintains contact during the proceedings.

7. Procedural principles for the complaints process for the LkSG

a.) Independence and autonomy of the compliance team

The members of the Compliance Team are independent in the performance of their duties and are not obliged to follow instructions. The contact persons entrusted with receiving complaints may also perform other tasks and duties. It is ensured that such tasks and duties do not lead to a conflict of interest.

b.) Maintaining confidentiality and discretion

The responsible body shall maintain the confidentiality of the identity of the reporting persons and the persons or suppliers who are the subject of a complaint. Other persons or suppliers named in the complaint are also covered by the confidentiality requirement. The information may only be disclosed to the persons who receive the complaint, who are involved in the process of investigating the complaint or who are responsible for taking remedial and preventive measures. All persons entrusted with the clarification of the facts are subject to strict confidentiality.

c.) Effective protection against discrimination and punishment

Reporting persons are guaranteed comprehensive protection against discrimination and punishment.

The following measures are taken to protect the reporting person:

- Complaints or tips are processed by a small group of selected persons.
- These persons are subject to a strict obligation of confidentiality.
- Information that is obtained in the course of processing a case and allows conclusions to be drawn about the identity of the person providing the information will be treated confidentially. This also applies after the proceedings have been concluded.

Reporting persons are encouraged to make responsible use of the complaints procedure and only make complaints that could be assumed to be true at the time of the complaint based on concrete observations or verifiable facts.

d.) Privacy policy

The processing and deletion of personal data is carried out in compliance with the applicable provisions of data protection law. A data protection concept is in place ([Datenschutzinformationen der Mainova AG](#)).

The personal data obtained in the course of the complaints procedure will be made available to the departments involved at Mainova AG exclusively for the purpose of and only to the extent necessary for the required investigation or as part of the required reporting under the LkSG. They may also be passed on to external authorities due to a legal obligation.

e.) Effectiveness review of the complaints procedure pursuant to Section 8 (5) of the Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz)

The effectiveness of the complaints procedure is reviewed. This is carried out at least once a year and on an ad hoc basis by the Compliance Team of Mainova AG in cooperation with the Human Rights Officer of Mainova AG. The purpose of the effectiveness review is to derive measures and further develop the complaints procedure. This may lead to amendments to these Rules of Procedure.