

Complaints Procedure according to Section 8 of the  
Act on Corporate Due Diligence Obligations for the Prevention of  
Human Rights Violations in Supply Chains  
(Lieferkettensorgfaltspflichtengesetz – LkSG)

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## 1. Preamble

In its corporate values, the Aareon Group is committed to acting with integrity within its own business units and ensures this through appropriate management in its supply chains. Aareon Group GmbH enables internal and external persons to be informed of human rights and environmental risks or violations in its own business area and supply chain via a whistleblowing system. By reporting such risks or violations, whistleblowers play a crucial role in protecting human rights and the environment. With this Complaints procedure, Aareon Group GmbH provides information on the complaints channel and the complaints procedure.

## 2. Scope

### a. Who can submit reports?

Any person has the right to report information or complaints regarding potential or actual violations of the law. These may include the company's own employees, employees within the upstream or downstream supply chain, and those who, as third parties, may otherwise be affected by the economic activities of Aareon or a company in its supply chains.

### b. What facts can be reported?

Aareon Group GmbH's whistleblower system can be used to report risks and violations of legal obligations, such as those under the Supply Chain Due Diligence Act. Relevant reports or complaints under the Supply Chain Due Diligence Act may relate in particular to violations of human rights and the environment.

## 3. Grievance Procedure and Responsibilities

### a. How can reports be submitted?

Aareon has had an electronic whistleblowing system in place for several years, as the prevention and investigation of white-collar crime and violations of legal, regulatory or internal requirements in connection with Aareon is a special concern. This system can also be used to submit reports and complaints about human rights and environmental risks and violations in accordance with Section 2 (2) and (3) of the Supply Chain Due Diligence Act.

Aareon's whistleblowing system can be used to submit reports web-based or by telephone. Reports can be made anonymously or non-anonymously. Whistleblowers can submit reports in the country languages in which Aareon operates.

Link to the whistleblowing system: <https://www.aareon.com/compliance>

Free and anonymous whistleblower hotline: +49 800 3800 999 (Mon. - Fri.: 09:00 - 17:00)

## **b. Procedure of the complaints procedure**

The whistleblowing system is managed by the division Legal, Risk Management and Compliance of Aareon Group GmbH. All reports received via the whistleblower system are received in the first instance by this responsible division. Aareon Group GmbH investigates the facts of a report received, taking into account the legal and internal requirements as well as the rights of the parties to the proceedings. In the processing of the reports received, impartial and non-binding action as well as compliance with the confidentiality requirement is ensured.

Once a report has been received by Aareon's whistleblowing system, the whistleblower receives an acknowledgement of receipt within seven days.

Reports must be processed within a reasonable time frame:

- Examination of the material scope
- Checking the validity of the case
- If necessary, contact the whistleblower to obtain further necessary information for processing
- Take appropriate follow-up action

The whistleblower must be informed of the progress of the report three months after the acknowledgement of receipt. Feedback will only be provided to the extent that it does not affect internal investigations and does not affect the rights of the persons who are the subject of a report or who are named in the report.

## **4. Protection of whistleblowers**

Reports can be submitted anonymously or voluntarily provided with personal data. Aareon Group GmbH's whistleblower system preserves the anonymity of whistleblowers. The circle of persons involved in dealing with the report must always be limited to a necessary minimum. Unauthorized persons are denied access to the reports within the whistleblowing system.

Whistleblowers are protected by Aareon Group GmbH from discrimination or punishment on the basis of a report they have submitted. The only time protection against reprimand does not exist is if people deliberately report untrue information.

Personal data is collected, processed, transmitted and stored in compliance with data protection regulations as part of the complaints procedure.

## **5. Effectiveness of the Complaints Procedure**

The adequacy and effectiveness of the complaints procedure is reviewed annually and on an ad-hoc basis if necessary.