

**Rules of Procedure
for the Complaint Process of Blue Cap Group
pursuant to § 8 Supply Chain Due Diligence Act
(LkSG)**

Implementation and use of a Complaint Procedure
for Use in the Blue Cap Group

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1. Preamble

Respect for human rights and the environment is essential for Blue Cap AG and its subsidiaries (hereinafter collectively referred to as "the Blue Cap Group"), over which it exercises control. The Blue Cap Group believes that sustainable value creation is only possible through a comprehensive consideration of economic, environmental, and social aspects and objectives.

For this reason, we began in 2020 and 2021, together with the management of our subsidiaries, to develop a comprehensive sustainability strategy in the areas of environment, social issues, and governance (ESG). It is important to us to align our business activities with internationally recognized principles and commitments and to address and enforce respect for human rights not only as an integral part of our corporate culture but also appropriately in our supply chain.

With this procedural rules, Blue Cap AG establishes clear guidelines to ensure that every incoming report is handled carefully and transparently and complies with the legal requirements of § 8 LkSG.

2. Purpose and Objective

These procedural rules describe the internal complaint procedure of Blue Cap AG in accordance with § 8 (2) LkSG. The complaint procedure enables employees and external individuals to report risks or violations of human rights or environmental obligations that may have arisen from the economic activities of the Blue Cap Group in its own business area or that of an immediate supplier.

In addition, the procedural rules clarify how to handle such reports. It should be noted here that informants should never fear sanctions for making a good-faith report. In addition, maximum confidentiality is assured to informants.

The complaint procedure is not intended for submitting general complaints about other employees.

3. Scope of Application

These procedural rules apply to all companies of the Blue Cap Group. Our complaint channel is open to directly and indirectly affected persons of possible human rights or environmental risks or threats.

All reports of human rights and environmental risks within the meaning of § 2 (2) LkSG or of already occurred violations of the corresponding human rights and environmental protection goods can be reported via the complaint procedure.

4. Competence

The Compliance Office of Blue Cap AG is responsible for conducting the complaint procedure

In carrying out the complaint procedure, the responsible employees of the Compliance Office are obliged to examine and assess complaints objectively and impartially under all relevant aspects of human rights and environmental risks and obligations. They are not bound by instructions from Blue Cap AG in carrying out the complaint procedure and are obliged to maintain confidentiality.

5. Complaint Channels

All employees and external individuals are able to submit reports by telephone, email, or postal mail as follows:

- E-Mail: compliance@blue-cap.de
- Hotline: +49 (0) 89 / 288 90 921
- Mailing address: Blue Cap AG, Compliance Office, Ludwigstr. 11, 80539 Munich

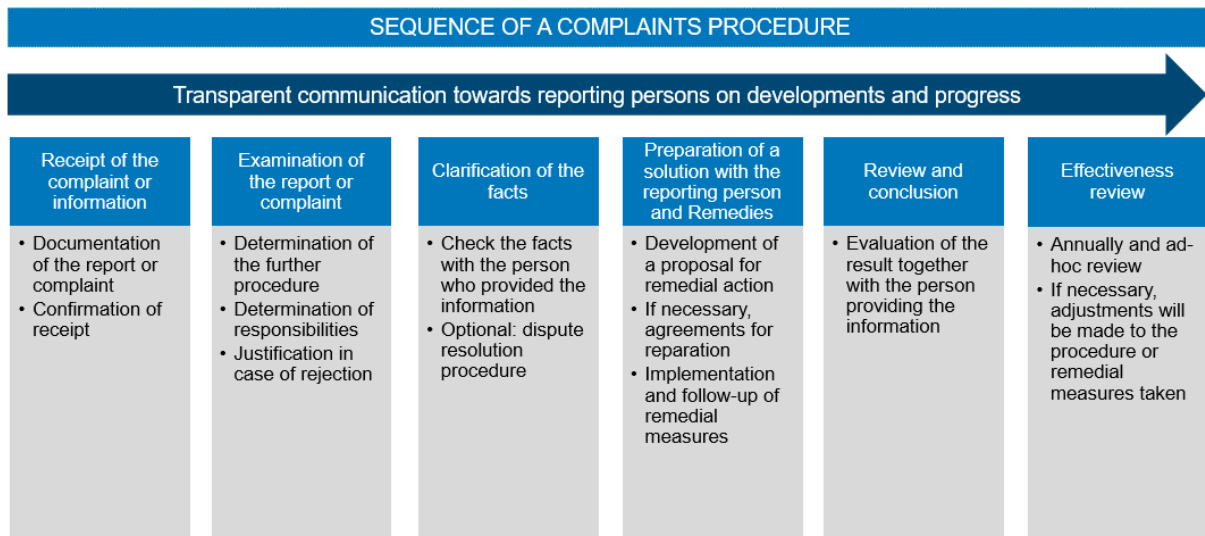
Employees also have the option to submit reports to their supervisors, management, or directly to the Compliance Officer of Blue Cap AG.

6. Reporting Procedure

All directly and indirectly affected persons are encouraged to report known reports, misconduct, hazards, etc. in accordance with these procedural rules openly and directly, preferably with their contact details. In cases where it seems unreasonable for the informant to submit a report attributable to him, anonymous reports can also be made.

Each report should be as specific as possible. The informant should provide as detailed information as possible about the matter to be reported so that the matter can be assessed correctly.

7. Procedure following a Report



7.1. Receipt of the Report

The informant will receive an acknowledgment of the receipt within a period of 7 days if he or she has waived anonymity. Based on the actual report and the initial assessment available, it will be examined whether it is a complaint within the scope of § 8 LkSG

7.2. Examination of the Complaint and Discussion with the Informant

If the complaint falls within the scope of the LkSG and sufficient information is available to examine the situation, the matter will be investigated thoroughly, maintaining confidentiality and subject to data protection.

If necessary and to the extent possible with anonymous reports, the responsible department will discuss the matter with the informant.

If the report was received via the Blue Cap AG hotline and it is believed that further investigation should be conducted, this will be documented and communicated to the informant (unless anonymous). The information will be forwarded to the responsible department within the company or subsidiary, which will then conduct internal investigations. Blue Cap AG will only pass on the information to the company if and to the extent that the informant has authorized Blue Cap AG to do so by releasing the complaint from confidentiality. It will only disclose the informant's name to the company if he has given prior consent.

If a report turns out to be false or cannot be adequately substantiated with facts, this will be documented accordingly, and the procedure will be terminated immediately. No negative consequences should arise for the informant concerned.

7.3 Development of a Solution with the Informant

To the extent possible, the responsible body will inform the informant about the progress of the procedure. This information will be provided before the expiration of a period of 3 months from the confirmation of the receipt of the report by the responsible body, provided that the informant has waived anonymity.

In exchange with the informant, if possible and desired, a proposal for remedial measures will be developed. If necessary, agreements for compensation will be made.

The corrective actions and outcomes should be applied to deter potential misbehavior and stop it from happening again.

7.4 Procedure in case of violations in the supply chain

If the complaint concerns at least those companies that are actually suppliers to the Blue Cap Group or which must be assumed to be indirect suppliers within the scope of § 2 para. 8 LkSG, the Compliance Office contacts the respective supplier through the purchasing department of that very subsidiary company.

After the facts are verified, and it is established whether there is a higher risk of human rights or environmental issues, or whether the relevant human rights or environmental obligations have already been breached.

When there is a higher risk, the Compliance Office and the purchasing department of the subsidiary company involved check the preventive measures that are in place and, if needed, set up more preventive measures according to § 6 LkSG. The purchasing department of the subsidiary company involved usually has the duty to carry out the measures.

in case of violation of human rights or environmental obligations, the Compliance Office, together with the purchasing department of the relevant subsidiary company will decide on appropriate corrective actions in accordance of § 7 LkSG,.

The responsibility for implementation lies regularly with the purchasing department of the relevant subsidiary company.

7.5 Review and Conclusion

The outcome should be assessed with the whistleblower, as long as the whistleblower has waived his or her anonymity.

7.6 Documentation

All complaints that are received are registered, and the process steps and actions taken for each one are clearly documented. The Compliance Office is in charge of keeping records of the processes that fall under this procedural order according to § 10 LkSG.

8. Protection of the Whistleblower and Persons Involved in the Investigation

8.1 Protection of the Identity of Whistleblowers from Retaliation

Blue Cap AG safeguards whistleblowers from exposing their identity; moreover, it does not accept any acts of coercion or bias against persons who report (potential) breaches of due diligence duties under the LkSG with honest intentions. If there are signs of possible retaliation, the relevant authority must be notified right away. The following measures help to protect Whistleblowers:

All reports and complaints are handled with the utmost care and confidentiality by a selected group of specially trained employees.

All information that could reveal the identity of the whistleblower is treated strictly confidentially.

Even after the conclusion of the process, only such information is disclosed that does not endanger the protection of the whistleblower.

8.2 Confidentiality and Non-disclosure

a. The identities of the whistleblower and the persons involved in the investigation are treated strictly confidentially.

b. If the whistleblower provides his contact details, this data is stored and used in accordance with data protection regulations. If his data is collected, the purposes of data storage and use are communicated to him. The same applies if his data is to be transferred to other entities.

c. The name of the whistleblower is only disclosed if he expressly permits disclosure or if there is a corresponding legal obligation. This applies in particular if disclosure is essential so that the persons affected by the report can exercise their right to be heard.

d. The whistleblower is always informed in advance of the disclosure of his identity.

The provisions of points b. - d. equally apply to persons who have participated in the investigation of the suspicion.

8.3 Protection against Sanctions

No one who reports a concern in good faith or who helps with the inquiry of a related allegation should face adverse outcomes because of the report or help.

If a whistleblower or a person participating in the investigation of a suspicion believes that they have been disadvantaged, discriminated against, harassed, or similar as a result, they must inform their respective superior. Disadvantage, discrimination, harassment, or similar towards the whistleblower or a participating person is not tolerated. The affected company examines the circumstances of the respective case and may take temporary or permanent measures to protect the whistleblower or the participating person and safeguard the interests of the company. The company informs the parties involved in writing about the result of the respective investigation.

Any employee or supervisor who dismisses, demotes, insults, or discriminates against a whistleblower or a person participating in the investigation due to the report or participation must expect consequences.

9. Implementation and Effectiveness Review

The respective management of the subsidiary companies of the Blue Cap Group is responsible for announcing this procedural order and its implementation. This also includes creating conditions in all companies of the Blue Cap Group that enable whistleblowers to make reports confidentially.

The management board monitors the implementation of the procedural order. Among other things, it reviews the effectiveness of measures taken in response to a suspicion expressed in accordance with this procedural order. Management may designate positions within the company to support it in monitoring. Blue Cap AG reviews the effectiveness of the complaint procedure annually and on an ad hoc basis.