

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)

Table of content

1. Preamble.....	2
2. Scope	2
a. Who can submit reports?	2
b. What facts can be reported?	2
3. Grievance Procedure and Responsibilities.....	2
a. How can reports be submitted?.....	2
b. Procedure of the complaints procedure.....	3
4. Protection of whistleblowers.....	3
5. Effectiveness of the Complaints Procedure.....	4

1. Preamble

In its corporate values, the Aareon Group is committed to acting with integrity within its own business unit and ensures this through appropriate management in its supply chain. 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, in particular human rights or environmental risks, as well as breaches of duty as defined by the Supply Chain Due Diligence Act. 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. This may include in particular risks or violations related to child labor, forced labor, discrimination, inadequate working conditions, violations of occupational safety and health regulations, restrictions on the freedom of association, withholding of fair wages, unlawful eviction or land expropriation, as well as environmental risks, to the extent that these are covered by the Supply Chain Due Diligence Act. This list is not exhaustive.

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.

Through Aareon's whistleblowing system, reports can be submitted either in writing via the web-based reporting platform or by telephone. Reports may be made anonymously or by providing personal contact details. If reporting persons choose to provide their contact information or remain reachable through the system, further communication may take place to clarify the facts of the case. Reporting persons may submit reports in the official languages of the countries 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.

Upon receipt of a report through Aareon's whistleblowing system, the reporting person will receive an acknowledgement of receipt within seven days, in accordance with the applicable legal requirements.

Reports must be processed within an appropriate timeframe. The whistleblowing procedure includes in particular the following steps:

- Assessment of whether the reported matter falls within the substantive scope of the whistleblowing procedure
- Evaluation of the plausibility and credibility of the report
- Where necessary, contacting the reporting person to obtain additional information required for handling the case
- Further investigation of the facts, taking into account the applicable legal requirements and the rights of all parties involved
- Determination and implementation of appropriate preventive or remedial measures if a risk or violation is identified
- Taking appropriate follow-up actions
- The reporting person shall be informed of the progress of the report within three months of the acknowledgement of receipt. Feedback will only be provided to the extent that it does not interfere with internal investigations and does not adversely affect the rights of the persons who are the subject of the report or who are named in it.
- Documentation and closure of the procedure.

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. Protection applies to individuals who make reports to the best of their knowledge and in good faith. Deliberately false, misleading, or abusive reports are not covered by this protection.

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 at least once a year and on an ad-hoc basis if necessary.