

Rules of procedure for the complaints procedure pursuant to Section 8 of the Supply Chain Due Diligence Act (LkSG)

The German Act on Corporate Due Diligence to Prevent Human Rights Violations in Supply Chains (Lieferkettensorgfaltspflichtengesetz - LkSG) has been in force since January 1, 2023. The aim of the law is to improve the protection of human rights and the environment in companies' own business operations and along their supply chains. To this end, the Act imposes a number of due diligence obligations on the companies concerned.

An important core element of these due diligence obligations is the establishment of an effective complaints procedure can be used to report human rights and environmental risks and violations of human rights or environmental obligations. Violations can have serious consequences for our Group, our employees, our business partners and other affected parties and must therefore be identified at an early stage in order to initiate appropriate countermeasures and avert potential damage.

Th. Simon GmbH & Co KG therefore participates in a complaints procedure set up by its subsidiary, Bitburger Braugruppe GmbH, through which information on human rights and environmental risks or violations can be submitted. The most important information on this complaints procedure is presented clearly and comprehensibly below.

What kind of complaints and reports can the complaints procedure be used for?

The complaints procedure can be used to report all indications of possible violations of laws and/or regulations, including human rights or environmental risks or violations in our own business area and in our supply chains.

Which channels can used to submit complaints?

All employees and external persons, whether in Germany or abroad, can submit complaints via the following channels:

- Via the electronic whistleblower system. The input mask is available in German, English, Spanish, French and Italian. It is free of charge and can be accessed around the clock via the following link:
<https://www.th-simon.com/compliance>

The system is managed by an independent operator. The data is stored on protected servers in Germany.

- By post to the Compliance Department at the following address

Th. Simon GmbH & Co. KG
Compliance department
Römermauer 3
54634 Bitburg

- Employees of the Group companies can also get in touch with the contact persons in the Compliance department personally.

All information, regardless of how it is received, is processed immediately and in the same way.

How are tips dealt with?

Regardless of which complaint channel is chosen, all reports are treated confidentially. The confidentiality of the identity of the person making the report and the other persons named in the report is maintained throughout the entire process. All information is processed by selected and specially trained employees of the Compliance department ("complaints officers"). They are impartial, independent in the performance of their duties and sworn to secrecy. They are also obliged to comply with data protection regulations and to ensure transparency and the rights of all data subjects.

How are whistleblowers protected?

The protection of whistleblowers against discrimination or punishment on the basis of complaints or information provided is an important part of the complaints procedure. Attempts at intimidation and reprisals against persons who report actual or suspected misconduct in good faith will not be tolerated. If you have the impression that you are suffering intimidation or reprisals as a result of your report, please contact the Compliance Department; such intimidation or reprisals will also be investigated in accordance with the procedures outlined above and, if necessary, investigated further.

What happens after a tip submitted?

Once a report has been received, its receipt is documented internally and the person making the report receives a confirmation of receipt within one week.

The complaints officers first check whether sufficient information is available to examine and investigate the reported facts. If this is not the case, the complaints officers will, if possible, contact the whistleblower to request further information. Therefore, if you submit an anonymous report via the electronic whistleblowing system, please be sure to keep the access code and personal PIN so that you can log in again. If you submit a report anonymously, log into your mailbox regularly to check whether the complaints officer has contacted you. If you provide contact details, the complaints officers will use these to contact you.

If neither sufficient information is available nor contact can be made, the case will be closed.

The complaints officers shall investigate the matter comprehensively themselves or, if necessary to clarify the matter, involve one or more other persons while maintaining confidentiality, the confidentiality of the identity of the whistleblower and data protection. If necessary and as far as possible in the case of anonymous reports, the complaints officers will discuss the facts of the case with the reporting person and request further information if necessary.

If, after clarification of the facts, discussion and investigation, complaints officer is convinced that there are no human rights or environmental risks or violations of human rights or environmental obligations in the company's own business area or with suppliers, the case will be closed.

If, in the opinion of the complaints officer, the investigation confirms human rights and environmental risks or violations of human rights or environmental obligations in the company's own business area and/or at suppliers, a proposal for further action (in particular preventive and remedial measures) is drawn up. Where possible and appropriate, the whistleblower is involved in this process.

The implementation of the proposed solution is then followed up by the complaints officers.

The whistleblower will be informed of the conclusion of the complaints procedure, if there is a possibility of making contact.

The duration of the procedure may vary depending on the scope and complexity of the complaint.